

**Practical guide
to the Brazilian
importing
process**

HOW TO EXPORT TO BRAZIL



How to export to Brazil

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INTRODUCTION

Due to the size of its population and its high consumer potential, Brazil is a naturally attractive market for any international company and it is comparable to some major world markets. At the same time, the Brazilian market is highly complex and diversified. It covers a great number of large urban centers and still faces some restrictions on the import of products. Its economy has been closed to the world, specifically between 1930 and 1990, when the country adopted an import substitution policy. As a consequence of its short experience as a market open to imports, there is still a need to develop an “import culture”. Furthermore, its productive sector is highly dense and diversified, with a relatively small number of goods for which there is no national production.

In this context, there are several challenges facing a foreign company wishing to sell goods to Brazil. Even when companies are located in South American countries, which are close both geographically and culturally, they still need to have an understanding of all the procedures involved in exporting to Brazil. The main purpose of this guide is to overcome the “information barriers” that still may exist, thus reversing the low participation of South American products in the whole of Brazilian imports, even though those countries enjoy a clear comparative advantage.

A recent study conducted by Fundação Centro de Estudos do Comércio Exterior – Funcex (Foreign Trade Studies Center Foundation) - and backed by the Trade Promotion Department of the Brazilian Ministry of External Relations, sought to identify which products from the Andean countries (Bolivia, Colombia, Ecuador, Peru and Venezuela) could potentially increase their exports to Brazil. Based on interviews with Brazilian importers and exports-related institutions in Andean countries, the survey identified some problems that may limit the access of Andean products to Brazil.

Among these problems, it is worth noting the issue of market access. Contribute to this question the lack of knowledge about the rules and procedures that regulate import operations in Brazil as well as the lack of basic information about the Brazilian market and about the institutions and public and private bodies existing in the country that may be used to facilitate and assist trade operations. These problems become even more relevant for small businesses, as it is the case of most South American exporters. Such companies find it hard to bear the costs of collecting the information needed in order to sell in Brazil as well as to adjust to Brazilian requirements.

With a view to broadening the level of information available, the Ministry of External Relations, through its Department of Trade Promotion, produced the present publication – *How to Export to Brazil* – as one of the many initiatives of the Program on Competitive Substitution of Imports (PSCI), whose general goal is to promote the products and services of South American countries in Brazil. This publication aims to support the efforts of South American exporters in the process of selling goods to the Brazilian market by supplying relevant information about the structure of the Brazilian economy, the rules and procedures that must be followed for a foreign product to enter the country, the trade behaviors and practices normally adopted in the country as well as a wealth of other useful information to facilitate exporting activities.

This publication is structured as follows:

Chapter I presents an overview of Brazil, with brief information about its geography, social structure and the standard of living of its population, urban centers, transportation and communication systems, the political and administrative organization of the State as well as some guidelines on Brazilian foreign policy and the country's participation in the most important international organizations.

Chapter II presents a panorama of the Brazilian economy, with a brief description of its current economic policy, and provides recent data on the behavior of GDP, levels of employment and income, inflation, monetary policy, public accounts and foreign accounts. Then, it is made an in-depth analysis of the evolution of the country's international trade over the last few years through the evolution of exports, imports and trade balance, as well as the distribution of these flows according to the main regions of the world. Special emphasis is given to the trade between Brazil and other South American countries, stressing the main products that comprise the Country's rolls of exports to and imports from its neighbors.

Chapter III presents the norms that have to be followed in the exporting country for the entry of foreign goods in Brazil, including administrative rules and procedures, currency exchange, tax and customs procedures, which range from issuing the *pro forma* invoice to the complete clearance of the goods and their effective entry in the country. This section describes, among other items, the import licensing process, the duties levied on the imports and how they are calculated, how custom clearance is performed, how the company finally obtains the Import Certificate and has its merchandise cleared.

Chapter IV presents the trade behavior and practices that may be successfully used in exporting to Brazil, ranging from market surveying to the marketing of goods in Brazil, and including distribution channels issues and logistics.

Chapter V presents general recommendations related to trade and cultural customs of Brazilian business people — which may facilitate the relationship between exporters and potential importers in the country — with an emphasis also on some of the attitudes that must be avoided so as not to compromise the success of negotiations.

This publication is complemented by an **Annex** featuring useful information for exporters, such as the addresses and telephone numbers of Brazilian Embassies and Consulates in South America, Chambers of Commerce, associations and bodies representing the production sectors in Brazil, as well as websites to be consulted for information on main trade fairs and shows regularly held in the country and a glossary of technical terms used in foreign trade.

The Ministry of External Relations hopes that this publication will be of great assistance to South American exporters in their efforts to successfully reach the Brazilian market and that it will contribute to reducing the trade imbalances between Brazil and its South American neighbors, by eliminating the information barriers that still prevent competitive regional products from supplying the Brazilian demand.

Brazil General information

Official name	República Federativa do Brasil (Federative Republic of Brazil)
Area	8,514,876 Km ²
Estimated population	187,243,764 (2006)
Demographic density	22 inhab./Km ²
Economically active population	96,031,971 (2005)
Capital	Brasília
Main cities (ordered by number of inhabitants)	São Paulo, Rio de Janeiro, Salvador, Belo Horizonte, Fortaleza, Brasília
Official language	Portuguese
Religion	Roman Catholic, vast majority
Weights and measures	Metric system
Currency	Real (R\$)
Exchange rate	US\$ 1.00 = R\$ 2.17 (september/2006)
GDP at current prices (2006)	US\$ 948 billion
GDP distribution by economic sectors (2006)	Agriculture and livestock – 8% Industry – 38% Services – 54%
GDP per capita (2006)	US\$ 5,075
Foreign trade (2006)	Exports – US\$ 137.4 billion Imports – US\$ 91.3 billion Trade Balance – US\$ 46 billion Total trade flows – US\$ 228.8 billion

Sources: Instituto Brasileiro de Geografia e Estatística (IBGE) and Secretaria de Comércio Exterior (MDIC)

I. GENERAL INFORMATION ABOUT BRAZIL¹

I.1. Geography

Brazil has the fifth largest territory in the world, with an area of 8,514,876 km², which represents 21% of the total area of the American continent and 47.7% of South America. The country borders almost all South American countries, except for Chile and Ecuador, and its territory is divided into five large regions – North, Northeast, Southeast, South and Center-West - each encompassing states (Units of the Federation) with homogeneous physical, human, economic and social characteristics.

The country's capital is Brasília, its political and administrative center, which is located in the geographical center of the Brazilian territory. However, the major economic, commercial and industrial centers are far away from the capital, mostly in cities closer to the Atlantic coast. The largest city is São Paulo, situated in the Southeast region of the country, at 1,015 km from the capital (**Table I.1**). Other major cities are Rio de Janeiro, Belo Horizonte (both in the Southeast region), Porto Alegre (in the South region), Salvador and Recife (in the Northeast region).

Table I.1
Distances between Brasília and the Brazilian states capitals

Region and city	State	Distance (Km)
Southeast		
Belo Horizonte	Minas Gerais (MG)	716
Rio de Janeiro	Rio de Janeiro (RJ)	1,148
São Paulo	São Paulo (SP)	1,015
Vitória	Espírito Santo (ES)	1,238
South		
Curitiba	Paraná (PR)	1,336
Florianópolis	Santa Catarina (SC)	1,673
Porto Alegre	Rio Grande do Sul (RS)	2,077
Northeast		
Aracaju	Sergipe (SE)	1,737
Fortaleza	Ceará (CE)	2,285
João Pessoa	Paraíba (PB)	2,330
Maceió	Alagoas (AL)	2,013
Natal	Rio Grande do Norte (RN)	2,507
Recife	Pernambuco (PE)	2,220
Salvador	Bahia (BA)	1,531
São Luís	Maranhão (MA)	2,151
Teresina	Piauí (PI)	1,789
North		
Belém	Pará (PA)	2,120
Boa Vista	Roraima (RR)	4,275
Macapá	Amapá (AP)	2,465
Manaus	Amazonas (AM)	3,490
Palmas	Tocantins (TO)	973
Porto Velho	Rondônia (RO)	2,589
Rio Branco	Acre (AC)	3,123
Center-west		
Campo Grande	Mato Grosso do Sul (MS)	1,134
Cuiabá	Mato Grosso (MT)	1,133
Goiânia	Goiás (GO)	209

Source: Instituto Brasileiro de Geografia e Estatística (IBGE).

¹ The data presented in this section were taken mostly from the publication "Brasil em Números" (Brazil in Figures), by IBGE, Volume 14, 2006.

The **Southeast** region is the wealthiest in the country: 50% of Brazil's GDP is produced in the region. It comprises the states of São Paulo, Rio de Janeiro, Minas Gerais and Espírito Santo and occupies around 11% of the Brazilian territory. Its productive infrastructure is highly diversified. It offers a complex industrial sector, a very developed services industry, especially in Rio de Janeiro and São Paulo, as well as a very sophisticated agricultural production, notably in the interior of the states of São Paulo and Minas Gerais. The weather is clearly influenced by the tropics, with the predominance of high temperatures in the coastal region and a milder climate in the interior (tropical of altitude). The region is better known for its beaches, especially those in Rio de Janeiro, its winter festivals (in the hillside of the States of São Paulo and Minas Gerais), its typical festivities (Carnival, Rodeo Shows) and its historic cities (Ouro Preto, Diamantina, Parati etc.). It has a population of around 78.5 million inhabitants (2005 estimate) and a population density of approximately 85 inhabitants per km² (see **Table I.2**).

The **South** region, although relatively small in area (only 6.8% of the national territory), also has great economic dynamism, especially in its grain production (mainly soy, corn, beans and wheat), cattle ranching and its textile, shoe and automobile industries. It comprises the states of Paraná, Santa Catarina and Rio Grande do Sul, with a predominantly subtropical weather featuring rather low temperatures in winter (with snow spells in some locations). There are several colonization areas which were occupied mainly by people who were born in some of the coldest European countries. The region is also known for its typical festivities, including the Festa da Uva (Grape Festival) and Oktoberfest. Its population was estimated, in 2005, around 27 million inhabitants, with a density of 46.8 inhabitants per km².

The **Northeast** region represents approximately 18% of the national territory and comprises the states of Maranhão, Piauí, Ceará, Rio Grande do Norte, Paraíba, Pernambuco, Alagoas, Sergipe and Bahia. The climate is divided into two zones, tropical (on the coast) and semi-arid (in the interior region known as *sertão* or backlands), there is also a clear contrast in terms of economic development and living standards between the two zones: the coast is relatively developed, with an emphasis on the sugar cane industry and other agro-industrial activities, as well as on the textile, chemical, automotive and food industries. By contrast, the *sertão* is Brazil's poorest region, with a climate marked by long periods of drought, with some important localities featuring irrigated crops of tropical fruits (such as banana, mango, acerola, melon and guava). The region is notable for its vast number of natural touristic spots (including its beaches and the island of Fernando de Noronha) and cultural heritage sites (the historic centers of Olinda, Salvador and Recife). It had a population of around 51 million inhabitants in 2005, with a density of approximately 33 inhabitants per km².

The **North** region is the largest in the country, covering 45% of the national territory and is composed by the following states: Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins. It is home to the greater extension of the Amazon Forest and its predominant climate is equatorial, with high temperatures and intense humidity. The main economic activity is natural resource exploitation. The main products are latex, açai fruit, timber and nuts. Also located in this region is the largest mining area in the country, the Carajás Mineral Province. The region's major industrial complex is

the Manaus Free Trade Zone (in the capital city of the state of Amazonas), which specializes in the production of electrical appliances featuring a high rate of imported components. In 2005, it had a population density of only 3.8 inhabitants per km² and an estimated population of 14.7 million.

The **Center-West** region occupies approximately 19% of the national territory and comprises the states of Goiás, Mato Grosso, Mato Grosso do Sul as well as the Federal District, where the country's capital is located. Its main economic activity is agribusiness (soybean, cotton and sunflower seed). It had a population of 13 million inhabitants in 2005, with a density of 8 inhabitants per km².

Table I.2
Brazilian Demographic Indicators – 2005

Regions and states	Total (Million)	Urban (Million)	Rural (Million)	Demographic density (inhab./km ²)	Geometric average annual growth rate (1991-2000) (%)
Brazil	184	153	32	21.7	1.64
Southeast	79	72	6	85.0	1.62
Minas Gerais	19	16	3	32.8	1.44
Espírito Santo	3	3	1	74.1	1.98
Rio de Janeiro	15	15	1	352.4	1.32
São Paulo	40	38	2	163.1	1.80
South	27	22	5	46.8	1.43
Paraná	10	9	2	51.5	1.40
Santa Catarina	6	5	1	61.6	1.87
Rio Grande do Sul	11	9	2	38.5	1.23
Northeast	51	36	15	32.9	1.31
Maranhão	6	4	2	18.4	1.54
Piauí	3	2	1	12.0	1.09
Ceará	8	6	2	54.5	1.75
Rio Grande do Norte	3	2	1	56.9	1.58
Paraíba	4	3	1	63.7	0.82
Pernambuco	8	6	2	85.7	1.19
Alagoas	3	2	1	108.7	1.31
Sergipe	2	2	0	89.9	2.03
Bahia	14	9	5	24.5	1.09
North	15	11	4	3.8	2.86
Rondônia	2	1	0	6.5	2.24
Acre	1	0	0	4.2	3.29
Amazonas	3	3	1	2.1	3.31
Roraima	0	0	0	1.7	4.58
Pará	7	5	2	5.6	2.54
Amapá	1	1	0	4.2	5.77
Tocantins	1	1	0	4.7	2.61
Center-west	13	11	2	8.1	2.39
Mato Grosso do Sul	2	2	0	6.3	1.75
Mato Grosso	3	2	1	3.1	2.40
Goiás	6	5	1	16.6	2.49
Distrito Federal	2	2	0	402.8	2.82

Source: Instituto Brasileiro de Geografia e Estatística (IBGE).

I.2. Population, urban centers and standard of living

Brazil is the world's fifth most populous country in the world, with around 184 million inhabitants in 2005 (**Table I.2**) and an estimate of 219 million inhabitants by the year 2020. Following a world trend, population growth in Brazil has slowed down in the last few decades, reaching a rate of 1.64% in the period between 1991 and 2000. Similarly, the national fertility rate dropped to 2.29% in 2005. Around 42.6% of the population is settled in the Southeast Region, 27.7% in the Northeast Region, 14.6% in the South Region, 8% in the North Region and 7.1% in the Center-West Region. Almost 83% of the people live in urban centers, among which the largest cities are São Paulo (10.4 million inhabitants), Rio de Janeiro (5.9 million), Salvador, in the state of Bahia, (2.4 million), Belo Horizonte, in Minas Gerais (2.2 million), and Fortaleza, in Ceará (2.1 million).

The Brazilian society is multiracial, historically formed by a blend of native indigenous populations, European immigrants and African slaves. According to the latest National Household Survey, by IBGE (2005), the majority of the population is Caucasian (49.9%), followed by mulatto (43.2%), black (6.3%), Asian (0.5%) and indigenous (0.4%). In regard to religion, while there is a great diversity, the majority of the population (73.6%) is Roman Catholic. According to the 2000 Census, around 7.4% of the population claims to have no religion.

The economically active population in the country was comprised by 96 million people in 2005 (52% of the total population).

According to the 2005 Human Development Report (HDR 2005), Brazil ranks 63rd in the world, with an index of 0.792, keeping the country among the nations of medium human development². This index was an improvement over the one in the 2000 report, when it was as low as 0.77. As for the sub-indexes, Brazil has advanced in education (with a literacy rate of 88.4% and a gross school enrolment rate of 91%) and in life expectancy, which, now, at birth, is of 70.5 years, but has slid back in terms of income (with a per capita GDP of approximately US\$ 5,000 in 2005).

Regarding the Brazilian states, the 2000 statistics show a significant dispersion of HDI (**Table I.3**), with the Federal District recording the highest index (0.84), which places it in the high human development category – along with the states of Santa Catarina, São Paulo, Rio Grande do Sul and Rio de Janeiro. The lowest HDIs are recorded in the states of the Northeast, such as Maranhão, Alagoas, Piauí, Paraíba, Sergipe and Bahia.

² Categories: 1) Low human development: $0 < IDH < 0.499$; 2) Medium human development: $0.500 < IDH < 0.799$; and 3) High human development $0.800 < IDH < 1.000$.

Table I.3
Human Development Index of Brazilian states – 2000

State	HDI	HDI Income	HDI Longevity	HDI Education
Brazil	0.77	0.72	0.73	0.85
Distrito Federal	0.84	0.84	0.76	0.94
Santa Catarina	0.82	0.75	0.81	0.91
São Paulo	0.82	0.79	0.77	0.90
Rio Grande do Sul	0.81	0.75	0.79	0.90
Rio de Janeiro	0.81	0.78	0.74	0.90
Paraná	0.79	0.74	0.75	0.88
Mato Grosso do Sul	0.78	0.72	0.75	0.86
Goias	0.78	0.72	0.75	0.87
Mato Grosso	0.77	0.72	0.74	0.86
Minas Gerais	0.77	0.71	0.76	0.85
Espírito Santo	0.77	0.72	0.72	0.86
Amapá	0.75	0.67	0.71	0.88
Roraima	0.75	0.68	0.69	0.87
Rondônia	0.74	0.68	0.69	0.83
Pará	0.72	0.63	0.73	0.82
Amazonas	0.71	0.63	0.69	0.81
Tocantins	0.71	0.63	0.67	0.83
Pernambuco	0.71	0.64	0.71	0.77
Rio Grande do Norte	0.71	0.64	0.70	0.78
Ceará	0.70	0.62	0.71	0.77
Acre	0.70	0.64	0.69	0.76
Bahia	0.69	0.62	0.66	0.79
Sergipe	0.68	0.62	0.65	0.77
Paraíba	0.66	0.61	0.64	0.74
Piauí	0.66	0.58	0.65	0.73
Alagoas	0.65	0.60	0.65	0.70
Maranhão	0.64	0.56	0.61	0.74

Source: Atlas do Desenvolvimento Humano no Brasil.

I.3. Transportation and communications

The national policies for railroads, roads and waterways, as well as the regulation and inspection of their services, are defined by the Ministry of Transportation together with the National Agency for Land Transportation (ANTT), the National Department of Infrastructure in Transportation (DNIT) and the National Agency for Waterway Transportation (ANTAQ). Air transportation is regulated and inspected by the National Agency for Civil Aviation (ANAC), subordinated to the Ministry of Defense.

Having an extension of 1,751,862 km (196,093 km of which are paved), the road network is the most important means of transportation. It accounted for 95% of all passenger transportation and more than 70% of cargo movement in 2004. Due to

concessions, part of the road system is under private administration and private companies have the right to charge tolls. There are also freeways that connect major production centers to ports. The cargo fleet comprises 1,211,990 vehicles and there is a rate of around 8 inhabitants per motor vehicle.

The railroad system amounts to 29,487 km and, in terms of cargo transportation, accounts for 221.6 billion tons per useful kilometer (TKU) with a total of 388.8 million tons transported in 2005. Albeit in small numbers, investments in this area have increased so as to transform the railroads into intermodal transportation systems, thus complementing other means of heavy cargo transportation in the exports and imports corridors.

Waterway transportation is responsible for 13.9% of the cargo movement in the country and is divided into long-haul and cabotage navigation (among others such as inland and off-shore navigation). In 2004, freight movement in ports reached approximately 621 million tons, of which 447 million tons relate to long-haul navigation and 148 million tons to cabotage navigation. The country currently has 42 private terminals, 37 ports run by public administration and three ports by private administration, with all port operations being conducted by private companies.

In 2004, air transportation carried almost 32 million passengers in domestic flights and five million in international flights, while it answers for the transportation of a total cargo of 659,000 tons in domestic flights and 641,000 tons in international flights. The airway network comprises 66 airports run by INFRAERO and 729 airfields.

Featuring a well developed communications network, the country's telecommunications, broadcasting and mail services are quite efficient. Being subordinated to the Ministry of Communications, they are regulated by the National Telecommunications Agency (ANATEL), with the exception of the mail services.

The fixed telephone service operators work on a public concession basis, with 39.9 million installed lines in 2005, and around 1.3 million public telephones in service. In the mobile phone service, there has been great progress in recent years in terms of lines (86.2 million in 2005), in the improvement of the services and in the expansion of the service area.

In relation to broadcasting, television networks reach 80.4% of the households and radio transmissions reach around 90%. In addition, subscription-based channels using cable, satellite or satellite dish technology are quite widespread.

The country's mail services are effective and widely available through some 12,449 branches (2005), of which 5,772 are state-run and 6,677 are franchised. Among the domestic services, reference should be made to Sedex, which is offered in the modality of "Sedex 10" (express service which guarantees delivery by 10 a.m. the day after postage) and "Sedex Hoje" (express service which guarantees delivery on the same day of posting). Among the international services, note should be made of "Sedex Mundi" (international express delivery service with guaranteed arrival schedules to more than 200 countries), "Exporta Fácil" and "Importa Fácil" (which enable scientists, companies and private individuals to easily export and import goods of low value and weight).

I.4. Political and administrative structure

The Federative Republic of Brazil comprises the Union, 26 States and the Federal District, in addition to about 5,560 Municipalities. The powers of the Union are divided into its Executive, Legislative and Judiciary branches.

The Executive Power is represented by the President of the Republic, assisted by the State Ministers, the State Governors, Mayors, and their respective Cabinets.

The State Ministries are as follows:

- Ministry of Agriculture, Livestock and Food Supply (www.agricultura.gov.br)
- Ministry of the Cities (www.cidades.gov.br)
- Ministry of Science and Technology (www.mct.gov.br)
- Ministry of Communications (www.mc.gov.br)
- Ministry of Culture (www.cultura.gov.br)
- Ministry of Defense (www.defesa.gov.br)
- Ministry of Agrarian Development (www.mda.gov.br)
- Ministry of Development, Industry and Foreign Trade (www.desenvolvimento.gov.br)
- Ministry of Social Development and Hunger Mitigation (www.desenvolvimentosocial.gov.br)
- Ministry of Education (www.mec.gov.br)
- Ministry of Sports (www.esporte.gov.br)
- Ministry of Finance (www.fazenda.gov.br)
- Ministry of National Integration (www.integracao.gov.br)
- Ministry of Justice (www.justica.gov.br)
- Ministry of the Environment (www.mma.gov.br)
- Ministry of Mining and Energy (www.mme.gov.br)
- Ministry of Planning, Budget and Management (www.planejamento.gov.br)
- Ministry of Social Security (www.mpas.gov.br)
- Ministry of External Relations (www.mre.gov.br)
- Ministry of Health (www.saude.gov.br)
- Ministry of Labor and Employment (www.mte.gov.br)
- Ministry of Transportation (www.transportes.gov.br)
- Ministry of Tourism (www.turismo.gov.br)

The Legislature is exercised by senators, deputies, state representatives and city councilors elected by direct vote. Their competency is to develop laws in the municipal

sphere (through the City Council), state sphere (through the Legislative Assemblies) and federal sphere (through the National Congress, comprising the Chamber of Deputies and the Federal Senate).

The Judiciary is represented by the Federal Supreme Court (STF), which oversees the obedience and the respect to the country's Constitution, the Federal Appeals Court (STJ), the Federal Regional Courts, the Upper Labor Court (TST), the Upper Electoral Court (TSE) and the Military Courts, as well as their counterparts at the state level : Courts of Justice (TJ), Regional Electoral Courts (TRE) and Regional Labor Courts (TRT).

I.5. Foreign policy and international organizations

Presenting a very diversified economic and trade relations with different countries and regions of the world, the Brazilian foreign policy is characterized by multilateralism and seeks to foster integration and cooperation with several countries. Brazil has given great emphasis to trade negotiations within the World Trade Organization (WTO) in which it has carried out an important role in the leadership of developing countries, in particular within the group known as the G-20. The country has also directed its resources towards regional and bilateral issues, aiming to establish economic and trade alliances and agreements with several countries and regions in the world, especially those of South America, but also with countries in Africa, the Middle East, China, India, South Africa and the European Union.

In line with its multilateralist approach and with its determination to seek greater social justice globally, Brazil has adopted an active role in different international organizations that it belongs to, such as the World Trade Organization (WTO), the International Monetary Fund (IMF), the Inter-American Development Bank (IDB), the World Bank (BIRD) and the United Nations (UN).

Brazil is a founding member of the IMF, holding 1,47% of the veto power in the organization. In the IDB, the country has 11,07% of its ordinary capital and of its voting power and it is one of the bank's major borrowers. In regard to BIRD, Brazil owns around 1,67% of the bank's capital.

II. OVERVIEW OF THE BRAZILIAN ECONOMY

The economic policy adopted by the country in recent years has focused on three fundamental objectives: inflation control, foreign accounts equilibrium and promotion of economic development. After being hit by successive international crises – Mexico (1995), Asia (1997) and Russia (1998) – Brazil had to face a series of adjustments in order to preserve the economic stability it had achieved in the previous years.

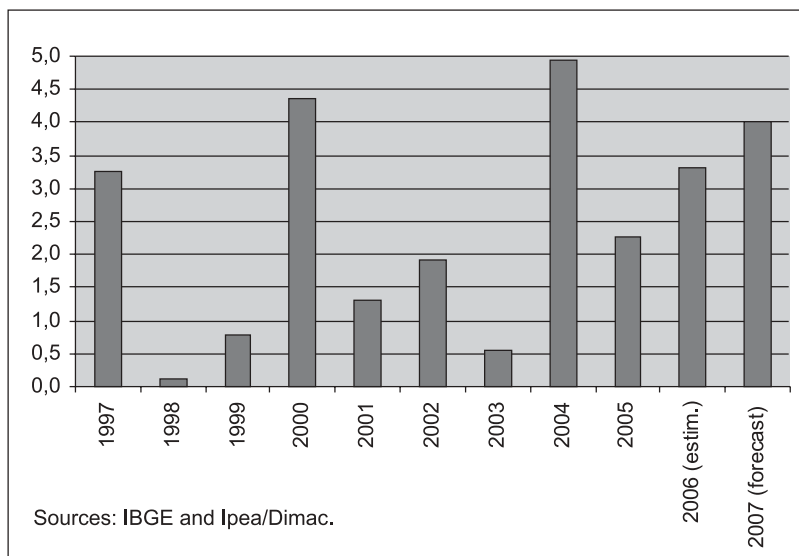
Such adjustments included foreign currency fluctuation, the adoption of an inflation targeting system – the Central Bank establishes a margin within which the annual inflation may fluctuate and these figures are published in order to allow the coordination of expectations of the economic agents and to create an “anchor” for prices – and the efforts to make a fiscal adjustment, based on the generation of a substantial surplus in the government’s primary accounts (which exclude the interest payments on public debt). The fiscal adjustment was strengthened by the approval of the Fiscal Responsibility Law, which sets up the limits for public expenditure at all government levels, and by some important structural reforms, such as the one made on the social security systems for civil servants and private company employees.

Recent economic indicators have pointed to the success of the economic policy adopted, with GDP growth, constant decline in inflation rates and lower vulnerability to foreign crises. GDP grew on average by 2.6% per year and employment and income rates increased significantly between 2003 and 2005. The government has adopted measures that contribute to the recovery of domestic demand, such as the promotion of credit and the temporary reduction of taxation. As for prices, the efforts to control inflation yielded significant results, allowing a gradual relaxation of monetary policy, while the policy for fiscal responsibility has generated a drop in the nominal deficit of the public sector and of the public debt as well. Furthermore, the country has managed to achieve a solid position in its foreign accounts in recent years, with high trade and current account surpluses.

II.1. Output

The Brazilian GDP reached R\$ 1,938 billion in 2005, equivalent to US\$ 828 billion. The figures get even better when measured against purchasing power parity, with a GDP of over US\$ 1,5 trillion, one of the highest in the world. Despite the slowdown in 2005, when GDP grew only by 2.3% (against 4.9% in 2004), the Brazilian GDP is on a recovery course in 2006, with an estimated 3.3% per year, and revving up to 4% per year in 2007 (**Graph II.1**).

Graph II.1
GDP annual growth rate – 1997-2007



On the supply side, activities related to services account for the largest participation in the GDP, amounting to 51%, as estimated for 2006, followed by the industrial sector, with 35.7% (**Table II.1**). Agriculture and livestock have reduced their share in recent years and should not exceed 7.4% in 2006. This slowdown in the agricultural and livestock sectors was due to the drop in the international prices of some of Brazil's major exports " such as soybean " and to the negative effects of currency appreciation.

On the demand side, private consumption and investments are the items with the greatest GDP participation, accounting for 56.4% and 20.5% of the GDP in 2006, respectively. With regard to private consumption, its expansion is a result of growing employment and income rates, be it in the labor market or through non-labor income, such as the income transfer programs funded by the government. Investments, in their turn, have been responding positively to the reduction in interest rates and in the price of imported capital goods.

Exports and imports have reduced their share in GDP due to the currency appreciation and also to a slower growth of the exports, especially in the current year. Government consumption has also fallen in 2006, dropping to 18.1% of the GDP.

Table II.1
GDP component growth and share,
by output and demand concepts – 2004-2006

Item	Growth (%)			Share of GDP (%)		
	2004 ^a	2005 ^a	2006 ^b	2004	2005	2006 ^c
GDP	4.9	2.3	3.3	100.0	100.0	100.0
Output						
Agriculture and livestock	5.3	0.8	2.3	9.0	7.5	7.4
Industry	6.2	2.5	4.2	34.9	35.6	35.7
General industry ^d	8.3	3.1	3.5	-	-	-
Services	3.3	2.0	2.4	49.8	50.9	50.8
Commerce	7.9	3.3	3.7	7.0	6.8	6.5
Transports	4.9	3.2	3.0	2.0	1.8	1.9
Other	2.3	1.7	2.1	40.8	42.3	42.4
Demand						
Total consumption	3.0	2.7	3.6	74.0	75.0	74.5
Private sector	4.1	3.1	4.3	55.2	55.5	56.4
Government	0.1	1.6	1.8	18.8	19.5	18.1
Gross fixed capital formation	10.9	1.6	6.0	19.6	19.9	20.5
Exports ^e	18.0	11.6	4.5	18.0	16.8	15.5
Imports ^e	14.3	9.5	14.0	-13.4	-12.4	-12.2

Sources: IBGE and IPEA.

Notes: ^a Effective.

^b IPEA forecast.

^c First half of the year.

^d PIM –PF.

^e Goods and non-factor services.

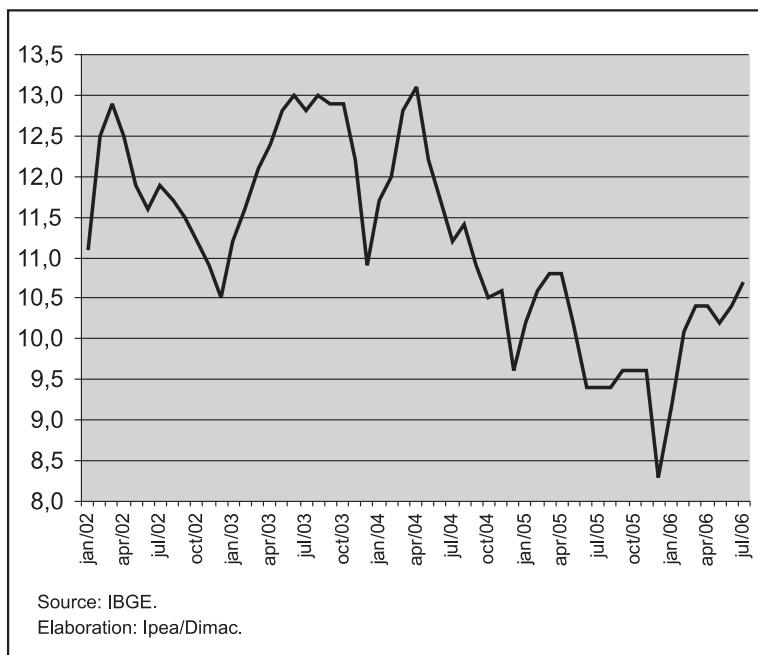
II.2. Employment and income

The labor market conditions have improved considerably in Brazil over the last few years. The unemployment rate has effectively dropped (**Graph II.2**), reaching an average 10.2% in 2006, which reflects the expansion of formal employment opportunities, which has remained higher than the variation in informal and self-employment.

At the same time, labor income has shown progress in recent years, raising from an average R\$ 990.00 a month in mid-2004 to around R\$ 1,047.00 by July 2006. The good results in labor income are due to the increase in the minimum wage, the real salary gains recorded in the industrial sector as well as to raises in the wages of civil servants (**Graph II.3**).

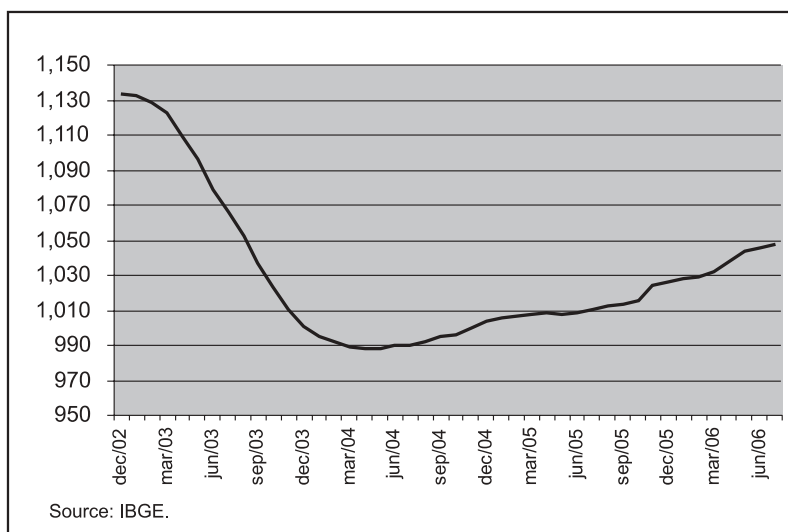
Graph II.2
Monthly Open Unemployment Rate

In %



Graph II.3
Average Real Labor Income - 12 months moving average

In R\$



II.3. Prices

The inflation targeting regime and the efforts to control inflation have been extremely effective, especially when one considers the shocks that Brazilian economy has suffered over the last few years, such as the strong currency devaluation of 2002 and the increase in the price of raw materials in 2003-2004. It should also be observed that the inflation rates measured by the IPCA (Extended Consumer Price Index) dropped from 12.5% in 2002 to 3% in 2006, which is more than one percentage point below the target set for this year, 4.5% (**Graph II.4**).

Following the same trend of the IPCA, other economic indexes of aggregated prices also pointed to a reduction in inflation, recording relatively low values in the first three quarters of 2006, when compared to the previous years (**Table II.2**). It is expected that inflation, in 2007, will have a slight increase, averaging 4% in all major indexes. The inflation target set for 2007 is also 4.5%, and should be reached quite comfortably.

Graph II.4
Annual Evolution of Inflation measured by IPCA – 1997-2006

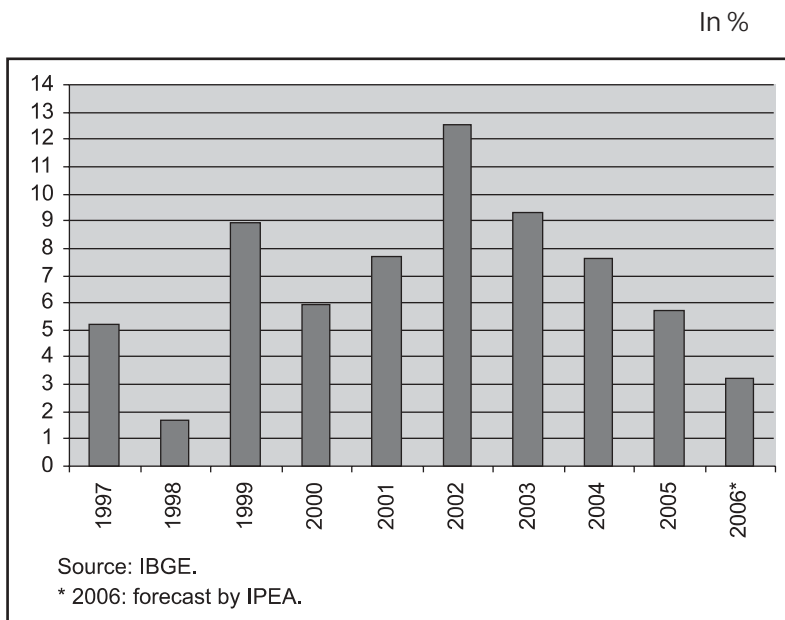


Table II.2
Recent Evolution of Brazilian Main Price Indexes

In % over the period before

Period	IPC (FIPE)	IPCA	IGP-DI	INCC	IPA-DI	IPC (FGV)
2004	6.56	7.60	12.13	11.04	14.68	6.27
2005	4.53	5.69	1.23	6.83	-0.96	4.93
jan-sep/2006	0.68	2.00	2.11	4.20	2.24	1.04

Sources.: IBGE e IPEADATA.

Obs.: IPC = Consumer Price Index.

IPCA = Broad Consumer Price Index.

IGP-DI = General Price Index - Domestic Availability.

INCC = National Civil Construction Index.

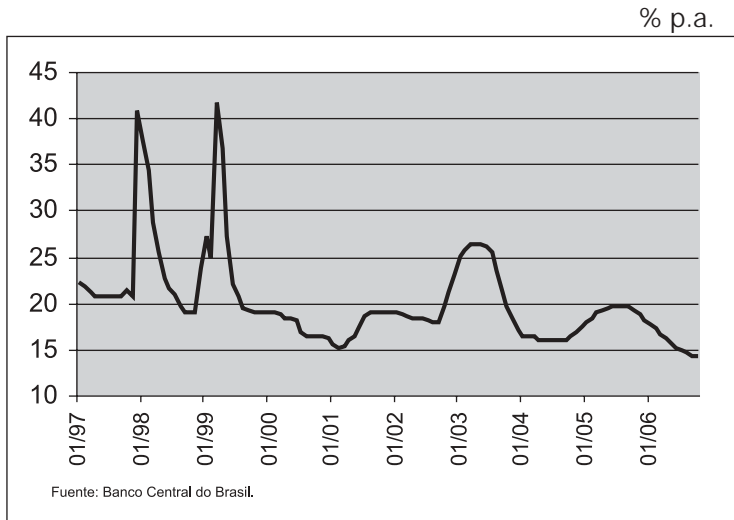
IPA-DI = Aggregated Price Index - Domestic Availability.

II.4. Monetary policy

Since mid-2005, Brazil's Central Bank has been putting into practice a policy of gradual reduction in the basic interest rate of the Brazilian economy (known as Selic rate), in response to the steady trend in the reduction of IPCA variation. In all of the recent meetings held by the Monetary Policy Committee (Copom), occurring almost on a monthly basis, there have been regular cuts in the basic rate of 0.5 percentage point at each meeting (**Graph II.5**), while the inflation measured by the IPCA (the official index) closed 2006 at a rate below the target set by the Ministry of Finance. In September 2006, the Selic rate was 14.25% per year.

These figures show that the inflation targeting regime adopted by the country since 1999 has been a success. In recent years, the behavior of economic agents has adjusted well to the decisions of Copom and a greater convergence has been observed between the process of generating market expectations and the decisions related to monetary policy. Currently, it is expected that new reductions in the basic interest rate will occur throughout 2007.

Graph II.5
Basic Interest Rate (Selic) – 1997-2006

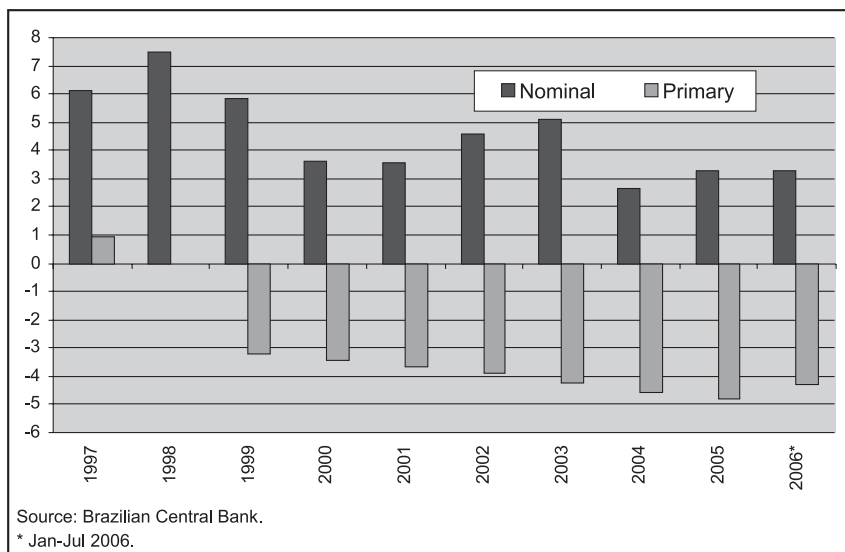


II.5. Public accounts

Brazil has been successful in its endeavors to adjust public accounts. It is worth mentioning that, between 2004 and 2006, the consolidated nominal deficit of the public sector (encompassing the federal, state and municipal governments as well as the state-owned companies) remained around 3% of the GDP, after having hit 7% at the end of the 90's. The primary result (which excludes the interest payments on public debt) has improved throughout the years under study, going from 3.9% of the GDP in 2002, to over 5% in 2005, and dropping to 4.3% in 2006 (**Graph II.6**).

Graph II.6
Public sector accounts deficit – 1997-2006

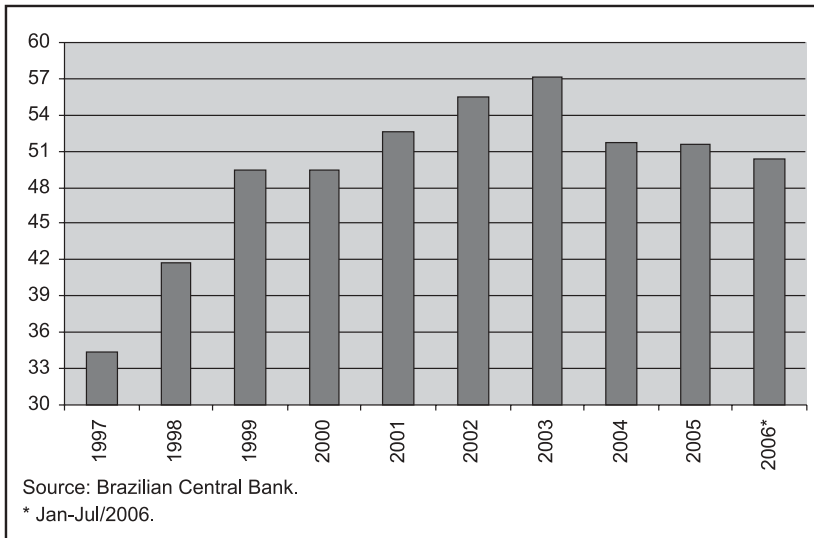
% of GDP



Such performance of the public account has resulted in successive reductions in the public sector's net debt in recent years, thus reversing the rising trend experienced between 1997 and 2003 (**Graph II.7**). The size of the debt, as a proportion of the GDP, went from 57.2% in 2003, to 50.3% in 2006. It must be noted that this decline did not only occur as a result of the increase in the primary surplus, but also due to currency appreciation (which reduced the monetary correction of the debt), to GDP growth and to the downward trend in the Selic rate, which is used as an index for a large portion of the public debt.

Graph II.7
Net public sector debt – 1997-2006

% of GDP

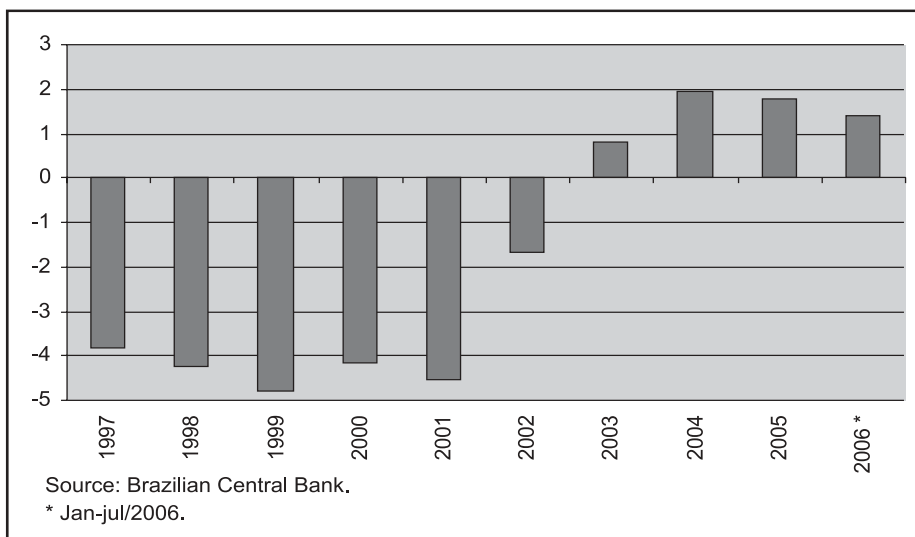


II.6. External accounts

The main transformation that has been seen in the Brazilian economy in recent years is related to the position of its foreign accounts. The country went from a situation of crisis in its balance of payments, between 1997 and 2002 – due to the existence of a high deficit in the current account transactions and an international context characterized by successive crises in several countries –, to one of substantial increase in dollar reserves, resulting from the spectacular growth in exports (22.5% per year in the term 2003-2006), which allowed for the generation of substantial trade surpluses (US\$ 45 billion in 2006). This resulted in the reversion of the balance in current transactions, which today has amounted to positive results that exceed 1% of the GDP " in contrast with the deficits exceeding 4% at the turn of the millennium (**Graph II.8**).

Graph II.8
Balance of payments current account balance – 1997-2006

% of GDP



The adoption of the floating exchange rate mechanism in 1999, which allowed for currency depreciation the spectacular growth in world trade and a series of transformations that took place in the Brazilian production structure in the last 10 to 15 years, has set a positive scenario and allowed for a “leap” in exports. The result has been a sufficiently high trade surplus that cleared the deficit in the services account, whose result has been historically negative in Brazil, especially due to the payments of the foreign debt service and the profit remittances of foreign companies operating in the country. In 2006, the deficit in the services account was close to US\$ 40 billion.

In this context, the performance of the capital account has been less relevant to the stabilization of the balance of payments. In fact, the country recorded a deficit in capital flows in 2004 and in 2005, which was brought about by the payment in advance of the Brazilian government’s debts with international organizations, such as the IMF and the Paris Club. This does not mean, however, that the country is attracting fewer foreign resources. The government and companies keep issuing a significant volume of bonds and other securities on the international market at decreasing interest rates, in line with the favorable evolution of the country-risk index (which was slightly above 200 basis points by the end of 2006). At the same time, the country keeps on attracting a significant volume of direct foreign investments, adding up to US\$ 15 billion in 2005 and around US\$ 16 billion in 2006.

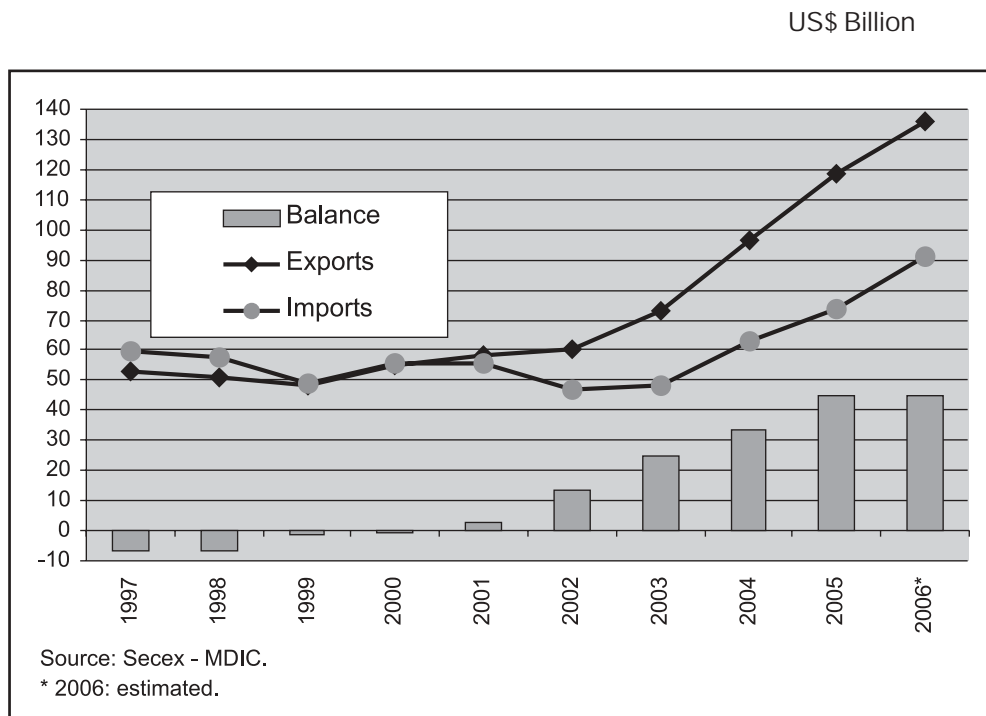
A fact worth noting is the increase in the volume of Brazilian investments abroad, which, in 2006, exceeded US\$ 20 billion. Indeed, the internationalization of the Brazilian economy is increasingly becoming a two-way process, as several Brazilian companies adopt strategies to enter foreign markets, be it by establishing new subsidiaries or by taking over existing companies. In fact, Brazilian companies are following a trend that

can also be observed in other emerging economies. The appreciation of the Brazilian currency has contributed to this objective, as it becomes cheaper to acquire hard currency to make such investments.

II.7. Trade flows

Brazilian export and import flows have hit successive records in recent years, with a robust growth in exports and imports alike. In 2006, exports closed the year at around US\$ 136 billion and imports at US\$ 91 billion, resulting in a positive balance around US\$ 45 billion (Graph II.9). The Brazilian trade flow reached US\$ 225 billion, which represents a significant increase when compared to only four years ago, when it amounted to US\$ 107.6 billion.

Graph II.9
Brazilian Trade Flows – 1997-2006



Most of Brazilian exports are composed of manufactured products, which have accounted, in the last few years, for 55% of the total. They range from agro-industrial goods (such as soy oil, refined sugar and alcohol) to products which are more sophisticated and incorporate a higher degree of technology, (such as automobiles, aircraft and cell phones). Another 30% of exports consist of basic commodities, including several items from the farming and livestock industries - such as soybean, coffee,

cotton and meat- as well as minerals - such as iron ore and petroleum. Semi-manufactured products account for 14% of exports, especially sugar, pulp, aluminum and steel products (**Table II.3**).

Analyzing the growing rate of export activities in recent years, it is clear that all classes of goods have recorded an outstanding performance, with the semi-manufactured goods yielding the highest growth rate in the period from January to September of 2006, when compared to the same period in the previous year (19.2%). In 2005, the highest export growth occurred in manufactured goods (23%) and in 2005, in commodities (34.7%).

Table II.3
Brazilian exports by types of goods

	Basic	Semi-manufactured	Manufactured
Amount (US\$ Million)			
2004	28,518	13,429	52,949
2005	34,721	15,961	65,144
jan-sep/2006	29,955	13,959	54,502
Share of total (%)*			
2004/2003	29.6	13.9	54.9
2005/2004	29.3	13.5	55.1
jan-sep/2006/2005	29.8	13.9	54.3
Growth over the previous period (%)			
2004/2003	34.7	22.7	33.5
2005/2004	21.8	18.9	23.0
jan-sep/2006/2005	16.3	19.2	14.8

* Shares do not sum up to 100% because of the item called "Special Operations".

Source: Secex - MDIC.

With regard to Brazilian imports, there is a clear predominance of raw materials and intermediate goods, which have accounted for around 60% of total imports. In 2005, imported raw materials accounted for 7% of the total sum of the Brazilian industrial production. This rate is twice the one recorded in the early 90s and has been growing steadily in recent years (**Table II.4**).

Fuels are the second most important item on the imports list, with a share of 17.1% in the period between January and September of 2006 – this is due mainly to the rise in international oil prices. Capital goods, in turn, accounted for 13.5% of the country's imports, while consumer goods accounted for less than 10% " 6.4% represent the imports of non-durable goods and only 3.4% of durable ones.

The latter, however, recorded the most expressive growth in import value in recent years; from January to September of 2006, the sector registered a growth of 86.4% in comparison with the same period in 2005. Yet, the country still imports fewer durable goods than it did in 1995 – the sum today amounts to US\$ 3 billion in 12 months, against US\$ 5 billion recorded that year. The same pattern is identified regarding capital goods and non-durable consumer goods. The current buys of the capital goods

are close to US\$ 12 billion/year, but they were as high as US\$ 13 billion in 1998. Regarding non-durable goods, imports are now close to US\$ 5.5 billion, still lower than the US\$ 6.2 billion recorded in 1998.

Without any shadow of doubt, consumer and capital goods suffered the greatest impact from the currency devaluation in 1999, but their import level is now on a clear recovery course. Considering that the Brazilian GDP today is 21% higher than it was in 1998 and that there is a positive economic environment for imports – with a growth in domestic demand, a strong currency and a comfortable trade balance surplus –, it is believed that the imports market tends to grow at relatively fast rates in the coming years, especially in consumer and capital goods.

Table II.4
Brazilian imports by categories of use

	Capital goods	Raw materials and intermediate goods	Consumer durable goods	Consumer non-durable goods	Fuels
Amount (US\$ Million)					
2004	7,688	39,876	1,305	3,946	9,967
2005	9,912	45,328	1,805	4,721	11,785
jan-sep/2006	8,988	39,786	2,282	4,292	11,382
Share of total (%)					
2004/2003	12.2	63.5	2.1	6.3	15.9
2005/2004	13.5	61.6	2.5	6.4	16.0
jan-sep/2006/2005	13.5	59.6	3.4	6.4	17.1
Growth over the previous period (%)					
2004/2003	7.5	32.2	23.0	15.1	54.3
2005/2004	28.9	13.7	38.3	19.6	18.2
jan-sep/2006/2005	24.2	18.2	86.4	27.5	32.1

Source: Secex - MDIC.

- **Countries and economic blocs**

Brazil's exports present a healthy diversification in terms of destination markets. Although Nafta and EU countries account together for more than 45% of the total sales, their participation has been shrinking in recent years, for the benefit, in particular, of South American countries. From January to September 2006, Brazilian exports to South American countries reached 19.1%, which is two percentage points higher than in 2004 (Table II.5). Asian countries had also played an important role in Brazilian exports: they were the buyers of 15% of our international sales in 2006, while other significant shares came from Central America and the Caribbean (6.1%), Africa (5.4%), the remaining European countries (4.6%) and the Middle East (3.8%).

Regarding the growth rates in exports in recent years, sales have increased in a faster pace to South America, Asia, Africa and Central America and the Caribbean. On the other hand, the performance of the sales to Nafta and EU countries have been more

modest. Indeed, Brazil, which has always been considered a global trader, has diversified its sales even further in recent years, with a faster growth rates in sales to non-traditional markets.

Table II.5
Brazilian exports by regional blocs

	Amount (US\$ Million)			Share of total (%)			Growth over the previous period (%)		
	2004	2005	Jan-Sep 2006	2004	2005	Jan-Sep 2006	2004	2005	Jan-Sep 2006 ^a
Nafta	25,488	28,749	23,523	26.4	24.3	23.4	23.6	12.8	11.5
European Union	24,160	26,493	22,066	25.0	22.4	21.9	30.9	9.7	11.0
South America	15,627	21,024	19,244	16.2	17.8	19.1	54.4	34.5	25.4
Asia	14,563	18,552	15,487	15.1	15.7	15.4	24.7	27.4	15.9
Central America and the Caribbean	4,576	7,187	6,098	4.7	6.1	6.1	42.7	57.1	19.5
Africa	4,245	5,977	5,432	4.4	5.1	5.4	48.4	40.8	23.7
rest of Europe	3,694	5,509	4,585	3.8	4.7	4.6	22.0	49.1	10.3
Middle East	3,687	4,286	3,824	3.8	3.6	3.8	31.4	16.2	21.1
Oceania	434	530	452	0.4	0.4	0.4	24.3	22.2	16.8

^a Over Jan-Sep/2005

Source: Secex - MDIC

A similar behavior is seen in the country's imports, which is also quite diversified in terms of markets of origin and has been undergoing a significant structural change in the last few years (**Table II.6**). The most notable fact is that Asian countries have now become Brazil's largest suppliers, outmatching two traditional blocs, Nafta and the EU. Asia accounted for 24.8% of total imports from January to September of 2006. This represents more than five percentage points in comparison to their share in 2004. Meanwhile, the European Union saw its share fall by three percentage points in the same period and Nafta by almost two percentage points. South American countries have also increased their share in 2006, reaching 16% of the total. The remaining blocs saw their participation either level or drop slightly.

Table II.6
Brazilian imports by regional blocs

	Amount (US\$ Million)			Share of total (%)			Growth over the period before (%)		
	2004	2005	jan-sep 2006	2004	2005	jan-sep 2006	2004	2005	jan-sep 2006 ^a
Asia	12.278	16.870	16.548	19,6	22,9	24,8	37,6	37,4	34,4
European Union	15.923	18.146	14.963	25,4	24,7	22,4	22,1	14,0	9,3
Nafta	13.081	14.714	12.634	20,8	20,0	18,9	18,8	12,5	15,9
South America	9.273	10.685	10.692	14,8	14,5	16,0	21,5	15,2	38,3
Africa	6.172	6.667	6.268	9,8	9,1	9,4	89,7	8,0	27,5
Middle East	2.304	2.510	2.295	3,7	3,4	3,4	42,3	8,9	29,4
rest of Europe	2.599	2.595	2.171	4,1	3,5	3,3	27,8	(0,1)	20,0
Central America and the Caribbean	750	701	596	1,2	1,0	0,9	37,0	15,3	38,5
Oceania	402	662	569	0,6	0,9	0,9	27,2	64,7	25,3

^a Over jan-sep/2005

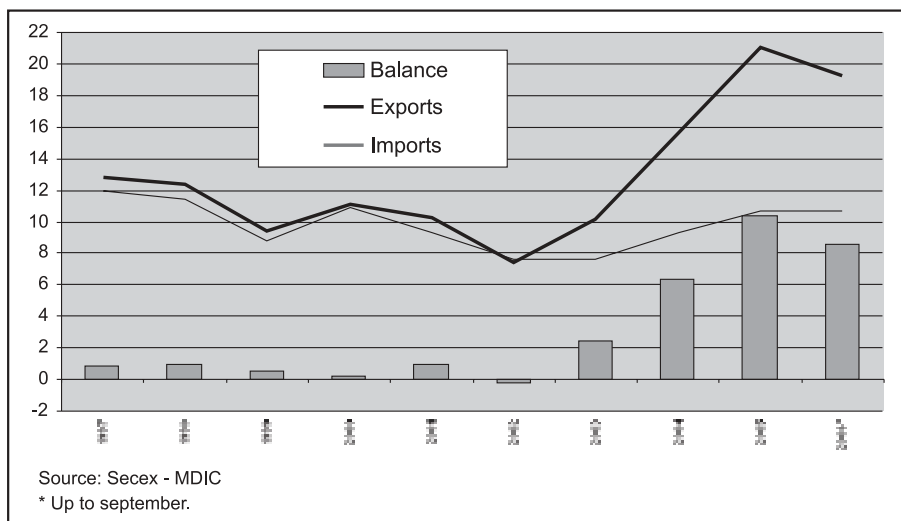
Source: Funcex, based on Secex data

- ***South America***

Brazil's trade with its South American neighbors has grown in recent years, but it still remains somewhat asymmetric. Brazilian exports to these countries grew at a rate of 41.2% per year between 2003 and 2005, while imports from the same countries increased at a much slower rate, 11.9% per year. The result was a growing trade surplus for Brazil, which, in 2005, exceeded US\$ 10 billion. These figures contrast with those of the period 1997-2002, when trade flows were balanced (**Graph II.10**). It is also worth noting that Brazilian exports to its neighbors today exceed US\$ 20 billion per year, almost doubling the sums recorded at the end of the 1990s. Meanwhile, imports are slightly above US\$ 10 billion, a level quite similar to the one at the end of the 1990s.

Graph II.10
Brazilian Trade Flows with South American Countries

US\$ Billion



Brazil's exports to South America have been based mainly on manufactured goods, especially passenger vehicles. The export portfolio also includes products such as transmission and reception appliances (mainly cell phones), cargo vehicles, auto parts and components, tractors, petroleum, polymers (such as plastics), iron and steel laminates. These goods account jointly for a third of of everything the country sells to its South American neighbors.

It is also worth noticing the important share of South America imports in the total of Brazilian exports of several products (**Table II.7**). In the case of passenger vehicles, more than 40% goes to countries in the region, while cell phone exports account for almost 50% of the total, with 56.9% representing the share for cargo vehicles. The region also plays a major role in the Brazilian sales of tractors (52.2%), polymers (61%), farming machinery and equipment (71.2%) and buses (77.9%), among other products.

Table II.7

Brazilian total Exports and Exports to South American Countries, sorted by main products

Products	2004-2005 Average (US\$ Million)		% Share of S. America
	S. America	Brazilian Total	
Passenger vehicles	1,650	3,873	42.6
Transmission and reception appliances and their components	1,021	2,053	49.8
Cargo vehicles	798	1,402	56.9
Parts and accessories for vehicles, automobiles and tractors	656	2,212	29.7
Tractors	555	1,063	52.2
Crude petroleum	518	3,346	15.5
Ethylene, propylene and styrene polymers	517	847	61.0
Plane laminated products of iron or steel	504	2,195	23.0
Chassis with engine and bodies for automobiles	343	765	44.8
Tires	338	760	44.5
Farming machinery and equipment (except tractors)	327	459	71.2
Automobile engines and their parts	310	2,142	14.5
Footwear, its parts and components	256	1,939	13.2
Paper and card, for writing, printing or publishing purposes	256	641	39.9
Iron ores and concentrates	247	6,028	4.1
Machinery and equipment for ground leveling and drilling	239	1,070	22.3
Buses and other vehicles with capacity \geq 10 people	227	291	77.9
Automatic machines for data processing and their units	207	283	73.1
Fresh, cooled or frozen beef	195	2,191	8.9
Other products	9,161	73,829	12.4

Source: Elaborated by Funcex, based on Secex-MDIC data.

Brazilian imports from South American countries, on the other hand, indicate an important share of products with lower degree of industrialization, including natural gas, wheat, copper cathodes, copper ores and crude petroleum. Regarding these products, Brazil's neighbors play an important role in the total of the country's imports. In the case of natural gas and copper cathodes, their share is of 100%. Close behind them, come wheat (98.9%), copper ores (95.8%), rice (87%), among others (**Table II.8**).

However, there are several manufactured goods that Brazil imports from the region, the most important of which being naphtha, auto parts, cargo vehicles, polymers and passenger vehicles. It must be also highlighted, though, that in the case of manufactured goods, imports originate mainly from Argentina. Purchases from the remaining countries are essentially limited to non-manufactured goods.

Table II.8
Brazilian imports from South American countries, by main products

Products	2004-2005 Average (US\$ Million)		% Share of S. America
	S. America	Brazilian Total	
Natural gas	698	698	100.0
Wheat, in grains	682	689	98.9
Naphthas	596	1,216	49.0
Copper cathodes and their elements	505	505	100.0
Copper ores and concentrates	419	437	95.8
Parts and accessories for vehicles, automobiles and tractors	363	2,257	16.1
Crude petroleum	327	7,211	4.5
Cargo vehicles	325	417	78.0
Ethylene, propylene and styrene polymers	300	576	52.1
Passenger vehicles	271	701	38.7
Rice, in grains, including the broken grains	159	183	87.0
Insecticides, herbicides and similar products	151	716	21.1
Molibdenium ores and concentrates	140	145	96.6
Butane, liquefied	138	145	95.1
Malt, not roasted	131	192	68.3
Automobile engines and their parts	117	1,054	11.1
Tires	98	327	29.9
Plastic articles for transport or packing	96	139	69.1
Other products	4,616	46,843	9.9

Source: Elaborated by Funcex, based on Secex-MDIC data.

III. IMPORTS: RULES AND PROCEDURES

Brazil is a market of great dimensions that offers endless business opportunities. Success in such initiatives, however, requires that exporters be familiar with the rules and procedures that must be followed in order to introduce their product in the Brazilian market. The exported products must be in compliance with the country's administrative, customs and foreign exchange requirements and rules.

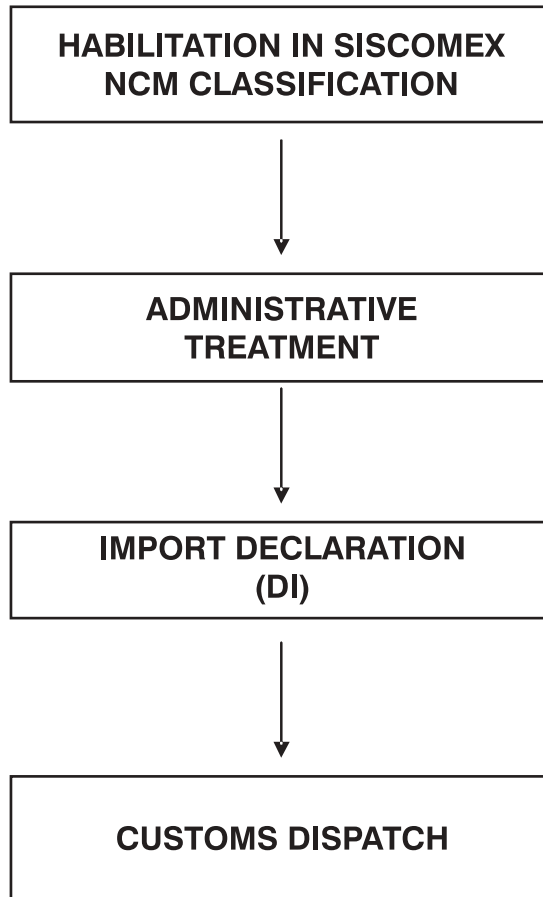
Import operations in Brazil have a similar degree of complexity to those existing in other countries. All procedures are computerized in a system called SISCOMEX – Integrated Foreign Trade System, through which Government agencies are linked to all the agents who, one way or another, have an active participation in export and import procedures.

This section presents the main rules and procedures related to imports in Brazil. The several items appear in the following order:

- Product classification adopted in the country;
- What is Siscomex;
- The representation of the exporter/ Brazilian importer before customs;
- The administrative dealings of imports, emphasizing the intervening and authorizing agencies, and the process of import licensing;
- Customs clearance procedures;
- The fiscal treatment of imports, with information on the taxes that may be incurred on an import;
- Tariff preferences granted by the country to some of its trading partners, especially South American countries;
- The financial treatment of imports;
- Some of the special customs regimes existing in the country, which aim at simplifying certain types of operations and at encouraging the country's development and economic growth.

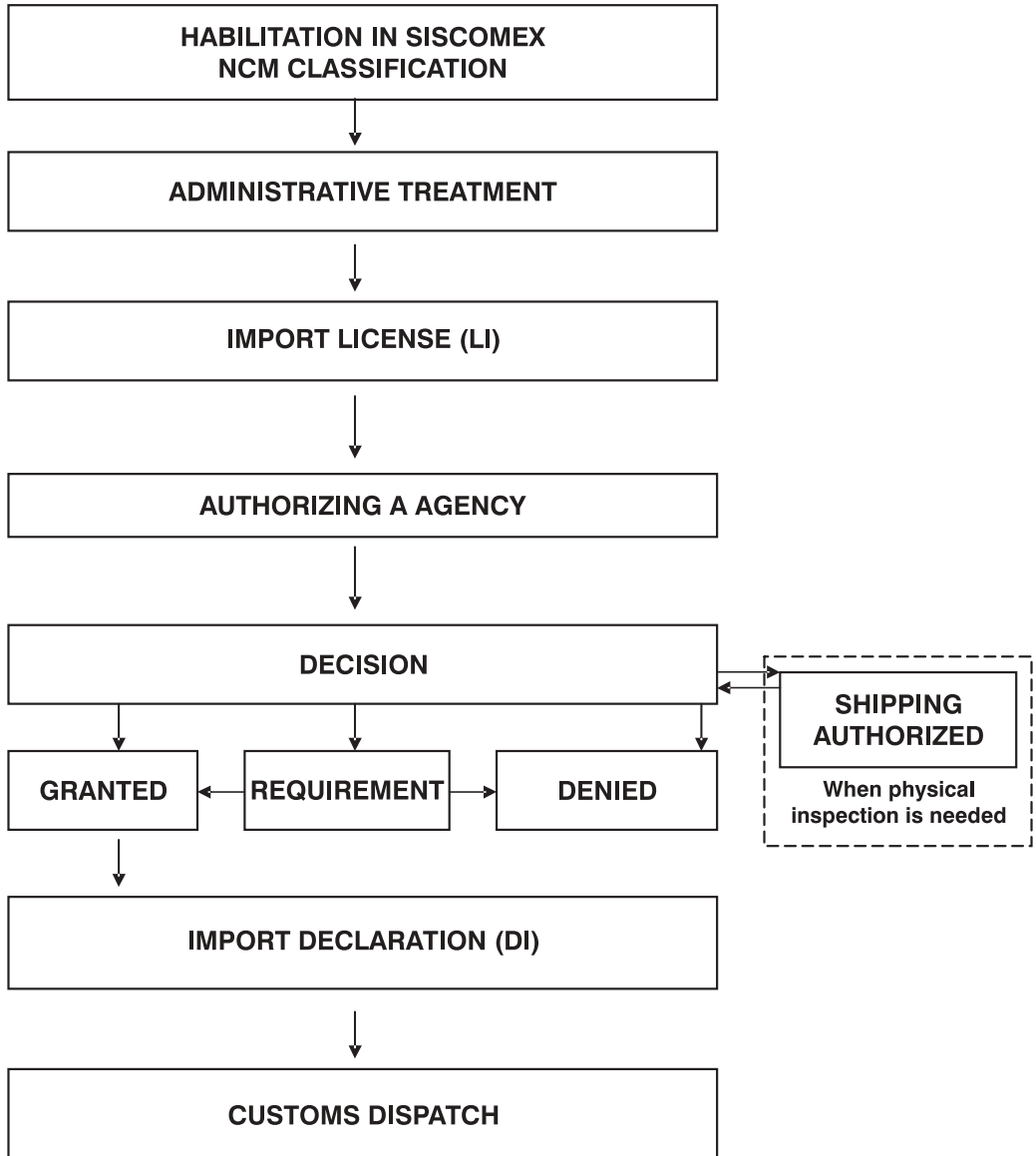
For an overview on how the Brazilian import system works, the flowcharts shown below present the main procedures to be followed in an import operation. These procedures are divided into three groups: administrative, financial and fiscal.

**ADMINISTRATIVE FLOW IN BRAZILIAN IMPORTS
IMPORTS EXEMPT OF LICENSING***



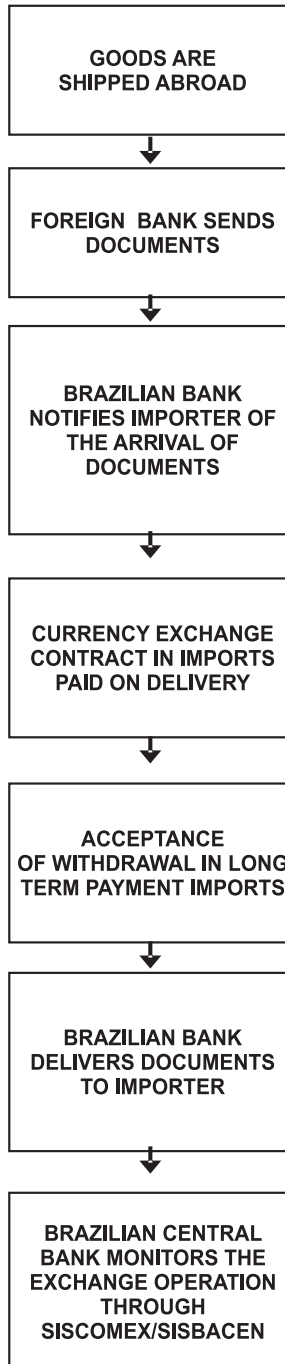
* Approximately 75% of products listed in the Mercosur Common Nomenclature (NCM) are exempt of licensing

**ADMINISTRATIVE FLOW IN BRAZILIAN IMPORTS
IMPORTS SUBJECT TO LICENSING***

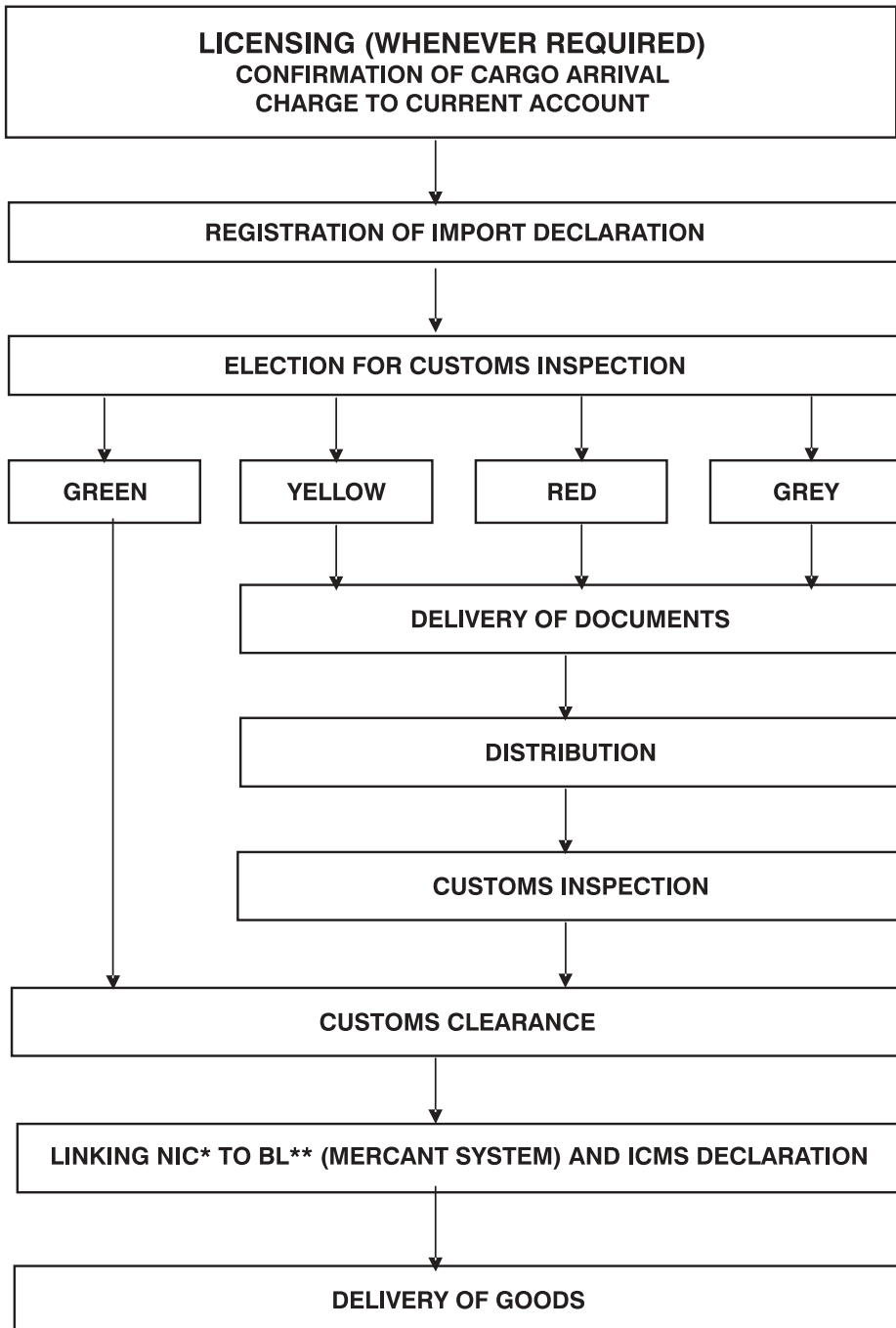


* In reference to those imports that require physical inspection at its entry in national territory, the procedure of decision by the authorizing agency also contemplates the shipping authorization as one of its phases. When the products arrive in Brazil, once again they will be submitted to the decision-making process and the license can be granted, denied, or it may also need to fulfill some requirements before the license is granted.

CURRENCY FLOW IN BRAZILIAN IMPORTS



CUSTOMS FLOW IN BRAZILIAN IMPORTS



* NIC: Cargo Identification Number

** BL: Bill of Lading (*Conhecimento de Embarque*)

III.1. Classification of goods

Goods traded internationally by the country have been classified since 1996 in compliance with the Mercosur Common Nomenclature (NCM), which is also adopted by Argentina, Paraguay and Uruguay. The NCM classification codes comprise eight digits. This classification is based on the Harmonized System (HS).³ The inclusion of two digits, following the six digits of the HS numerical code, aim at improving the details given on the goods and their respective classification and meeting the interests of all the Mercosur member countries.

It is important that the importer classify the acquired goods correctly, so as to avoid being penalized by the customs authorities, as well as to benefit from the tariff advantages resulting from the bilateral and multilateral agreements that Brazil has signed, according to the rules of the international trade system. With a view to improving the classification of goods intended for export to Brazil, it is also advisable that the exporter inform the Brazilian client what classification he uses in his foreign businesses, since NCM/HS classification does not always coincide with the one used by the exporter in the last two numerical positions (eight digits).

The advantages resulting from using the correct classification code, mainly, translate into an Import Tax reduction, or even into its exemption, depending on the trade agreements in force. In this respect, it is required that the exporter become well informed about the tax breaks his product will enjoy in the Brazilian market, so as to gain a competitive edge regarding competitors from other countries that might not benefit from trade agreements that Brazil has signed (see section III.7).

This tax advantage will take place during the process of customs clearance (section III.5), when the importer must be in possession of the Certificate of Origin, which may be required by the customs authorities. The Certificate of Origin is issued by an authorized agency in the exporter's country and presents the legal basis in the trade agreement being profited from in the operation. Not presenting the certificate of origin causes the loss of these advantages and implies payment by the importer of the Import Tax at normal rates.

It is worth noting that the incorrect NCM/HS classification of goods results not only in the payment of the possible differences in import rates, but also in fines to be levied on the Brazilian importer, and whose value corresponds, at least, to 1% of the customs value, depending on the type of offense committed.

Products imported by the country are taxed with the Import Tax (II), whose rates corresponding to each NCM vary according to the goods and can be found in the

³ The Harmonized Commodity Description and Coding System, or simply Harmonized System (HS), is an international nomenclature to classify traded goods, based on a structure of codes and respective descriptions for a series of internationally traded products. The system was created to promote the development of international trade, as well as to improve the collection, comparison and analysis of statistics, especially those pertaining to international trade. In addition, the HS facilitates international trade negotiations, the creation of freight tariffs and of statistics related to the different means of transportation of goods, and other information used by the different agents acting in international trade. The six-digit HS code composition allows product specificity to be addressed, including origin, contents and application, in a logical numerical order, which progresses in accordance with the level of sophistication of the product.

Mercosur's Common External Tariff – TEC (see <http://www.desenvolvimento.gov.br/sitio/sececx/negInternacionais/tec/apresentacao.php>). Exceptions to this rule relate to goods from Mercosur member countries (on which such tax does not apply, except for products that are subject to special regimes) and to those originating in countries to which Brazil grants tariff preferences – such as the Andean countries. There are some mechanisms that imply reduced Import Tax rates, such as the case, for example, of several capital goods and IT and telecommunications products, provided there is no national production of such goods, among other conditions (this system is known as *Ex-Tariff*).

In addition to the Import Tax, imported goods are levied on some domestic taxes and contributions, which are equivalent to the IVA or IGV used in other countries, such as the Tax on Industrialized Products (IPI), levied by the Federal Government, the Tax on the Circulation of Goods and Services (ICMS), levied by the State governments or by the Federal District. As it happens in other countries, the applied taxes do not constitute tariff protectionism, but rather the leveling of conditions imposed on the national producer and on the foreign exporter. In the case of Brazil, the payment of federal taxes takes place when the Import Declaration (DI) is registered. The tax aspects of imports are presented in section III.6.

III.2. Siscomex

The Integrated Foreign Trade System – Siscomex, created by Decree no. 660/92, is the administrative tool that integrates the registration, monitoring and control activities in foreign trade by means of a single electronic flow of information.

Siscomex is a facilitating tool which allows for the use of a single flow of information, thus eliminating parallel controls and significantly reducing the volume of documents involved in the operations and speeding up the administrative (procedure / processing of data). Its implementation allowed for a substantial gain in reliability, cost reduction, simplified documentation, automation, fast access to statistical information and agility in the procedures.

Siscomex promotes the integration of activities performed by all agencies involved with foreign trade management, allowing them to monitor, guide and control the different stages of the export/import process.

Operations that run through the system are analyzed in real time both by the management agencies as well as by the authorizing agencies, which establish specific rules for the release of goods within their jurisdictions.

If a computer is connected to the system, the user can make a registration and monitor his exports and imports, receive messages and exchange information with the agencies responsible for authorizing and inspecting the operation.

Access to Siscomex can be made from any connected terminal (banks, brokers, customs brokers or the user's own establishment), as well as from those installed in the federal agencies in charge of controlling Brazilian international trade.

The intervening government agencies in Siscomex are classified as:

a) Managing: responsible for managing, maintaining and improving the system within their respective competency areas: They are:

- Federal Revenue and Customs Administration (Secretaria da Receita Federal - SRF), responsible for the customs, fiscal and tax areas;
- Foreign Trade Secretariat (Secretaria de Comércio Exterior - SECEX), responsible for the administrative and trade areas; and
- Central Bank of Brazil (*Banco Central - BACEN*), responsible for the financial and exchange areas.

b) Authorizing: These constitute all those agencies that perform analyses, within their scope of action, on certain export or import operations for certain types of goods, be it on account of the product that is intended for trading, or due to the nature of the operation in question. These are linked to Siscomex so as to make such analyses more agile. In this way, for the operation to become effective, it is in some cases necessary to fulfill specific regulations established by these agencies (see sections III.4.3 and III.4.4).

III.3. Representation of the exporter/importer before customs

In order to enable merchandise imports or exports through Siscomex, the first step to be taken by the acting party in the foreign trade operation is their habilitation by means of a password to operate Siscomex and the accreditation of their representatives to conduct activities related to customs clearance.

The interested party, be it a natural or legal person, can only perform customs clearance activities:

- a) Through a customs broker;
- b) Personally, if they are a natural person;
- c) If a legal person, through its:
 1. Director;
 2. Employee;
 3. Employee of an associated or controlled company, as defined in Paragraphs 1st and 2nd of art. 243 in Law no. 6,404, dated 15 December 1976;
 4. Specially assigned civil servant, in the case of an agency for a public administration office, diplomatic mission or representation of an international organization.

The participation of a legal person in foreign trade operations (import, export and customs transit) depends on prior analysis by the SRF of its registration and fiscal information. Once the company has been authorized to operate in foreign trade activities, the SRF registers it and proceeds to the habilitation of the person legally responsible for it (owner, director, managing partner). Such habilitated natural person will accredit the company's representatives (agents or customs brokers) at Siscomex, so that they may act as the company's representatives in acts related to customs expedition.

III.4. Administrative treatment of imports

III.4.1. Administrative structure

For an effective control of import activities, the Brazilian government relies on a diversified administrative structure, the Ministry of Development, Industry and Foreign Trade (MDIC) being directly responsible for such activities.

The most important agency is the Foreign Trade Secretariat – SECEX, which has several objectives and attributions, among which the following are noteworthy :

- Manage the mechanisms and instruments that monitor and control export and import operations;
- Formulate policy proposals and foreign trade programs and establish norms for their implementation;
- Coordinate defense initiatives against unfair trade practices, as well as support the Brazilian exporter undergoing investigation regarding trade defense abroad;
- Take part in negotiations towards international trade agreements or treaties; and
- Design and disseminate information regarding foreign trade.

The Ministry of External Relations and the PSCI

The Ministry of External Relations – MRE performs a key role in the area of foreign trade in Brazil, having as one of its competencies the commercial promotion of Brazilian products abroad and the incentive to import goods originating from priority countries. The selection of these countries is based on their strategic and geo-economic situation, as it is the case of South American countries. In particular, the Ministry has been engaged in developing, within its Department for Trade Promotion – DPR, the Program on Competitive Substitution of Imports – PSCI.

The Program on Competitive Substitution of Imports (PSCI) was created in 2003, in line with the priority status attributed to South America by President Luiz Inácio Lula da Silva. In recent years, the trade flow between Brazil and South American countries has experienced significant growth. Such growth is characterized, however, by a persistent asymmetry in trade exchanges: most countries in the region still face a deficit position in their trade relations with Brazil.

The main idea behind the PSCI consists in increasing trade between Brazil and South American countries, replacing, whenever possible and in a competitive manner, Brazilian imports from third markets with imports originating in the region. To meet its goal – reducing trade imbalances between Brazil and the other South American countries – the Program implements actions that seek to increase contacts between South American business people and eliminate information barriers that still prevent the entry of competitive regional products to meet Brazilian market demands.

III.4.2. *Pro Forma Invoice*

In order to facilitate administrative procedures facing the Brazilian importer, the foreign exporter must provide the fullest possible commercial and technical information on his products, so as to enable an accurate classification of the merchandise and, consequently, the formatting of the purchase in compliance with the Brazilian administrative and customs requirements. The process begins with the remittance of the *Pro Forma Invoice* containing all the commercial and financial information related to the operation. It should be noted that the information included therein has to be accurate, as any change will lead to delays in the administrative and customs procedures. It is also important that this document reaches the importer with all the required information clearly and objectively presented, so as to initiate the import process with the Brazilian agencies. Such information primarily includes:

- Identification of the importer and of the exporter: this must be written accurately, with full address, as the administrative, exchange and customs procedures will be handled according to this information.
- Description of the merchandise: while this must be done objectively, it should provide a description of the product's characteristics, so as to facilitate customs classification and, consequently, its tax treatment. It should be done in Portuguese or in any other official idiom adopted by GATT (*General Agreement on Tariffs and Trade*). Some importers provide the seller with a Portuguese translation and request that he writes in the same way, also indicating the NCM classification.
- Country of origin: this is a key information that enables the importer to apply for possible tariff preference treatment.
- Unit price: this should indicate the agreed foreign currency of the deal and the Incoterm agreed on, in addition to the standard measure adopted, which can be kilo, unit, ton, cubic meter, square meter et cetera.
- Total sum: for the purposes of customs control, it is important that there be coherence between quantity and unit price which generates the total sum of the proposal and, depending on the agreed Incoterm, the separate sums for freight and international insurance.
- Deadline : should the seller wish, he may set a deadline for the proposal.
- Weight (net and gross): this information is important as the buyer is required to provide it to Siscomex.
- Loading and unloading: the denomination of the agreed ports and airports of origin and destination has to be accurate. In the case of road transportation, this would refer to the border post through which the merchandise will cross.
- Payment options: in accordance with the negotiated terms, information must be provided as to whether the operation will feature payment in advance, bank charge or letter of credit, so that the Brazilian buyer may initiate financial procedures with the banking system.

INCOTERMS

Incoterms are terms used to define the conditions of purchase and sale established between exporters and importers, and which take into account cost sharing and responsibilities in a foreign trade operation.

There are 13 different terms, namely: EXW, FCA, FAS, FOB, CFR, CIF, CPT, CIP, DAF, DES, DEQ, DDU and DDP.

In Brazil, the most commonly used ones in operations by sea are FOB, CIF and CFR. In air and land operations, the ones most utilized are FCA, CPT and CIP. DAF is used in border operations, especially with Mercosur countries and Bolivia.

It must be noted that the use of Incoterms is not mandatory. If the terms are adopted in the negotiation, however, they acquire contract status.

It is also worth noting that Brazil does not accept, for tax purposes, the DDP condition because the foreign exporter cannot legally assume the responsibility of the import-related taxes. Therefore, when an import is being expedited, Siscomex does not allow this condition in the sale. Both in the course of the expedition and thereafter, the importer is accountable for all the taxes, fines and moratorium charges the operation may be subject to.

III.4.3. Import licensing

The administrative system for Brazilian imports is regulated by SECEX Ordinance no. 35, dated 24 November 2006, and comprises the following modalities:

- a) Imports Relieved of Licensing;
- b) Imports Subject to Automatic Licensing; and
- c) Imports Subject to Non-Automatic Licensing.

As a general rule, Brazilian imports are relieved of licensing, and the importer - or his legal representative - must only perform the registration of the Import Declaration (DI) in Siscomex in order to initiate procedures for Customs Clearance at the local unit of the Federal Revenue and Customs Administration (SRF). Apart from the exceptions provided for by law, the DI may only be registered once the goods have arrived in Brazil.

Imports subject to licensing are those in which the law requires prior authorization from specific Public Administration agencies in Brazil to import certain goods or when specific conditions have to be met. In such cases, the importer must draw up an Import License (LI) at Siscomex, providing information on the pertinent commercial, financial, currency exchange and fiscal nature of the intended operation. The LI must

be registered in advance, in compliance with the law, and it must be noted that the shipping of the goods abroad can only take place once the licensing is authorized, except for the cases provided for by law. The maximum period for the processing of the LI is 10 business days in the case of Automatic Licensing and 60 calendar days in the case of Non-Automatic Licensing, counted from the date of registration in Siscomex. As a rule, both licenses are valid for 60 days for the purposes of the shipment of the goods abroad.

The list of products/operations subject to licensing may be found in the “Administrative Procedures” module in Siscomex Import. In addition, the MDIC website (<http://www.desenvolvimento.gov.br>) provides the list of products subject to licensing, in terms of their fiscal classification in the Mercosur Common Nomenclature (NCM).

Once the LI is registered in Siscomex, it is tagged with the label “for analysis” (*“para análise”*), which means that it is available to be allocated by the responsible authorizing agency. After being allocated, the LI assumes the under analysis (*“em análise”*) status, indicating that it is already being examined by the agency. The demands that the authorizing agency may pose are registered at Siscomex to inform the importer of the appropriate action to be taken. While such requirements are not met, the LI will keep the “pending” (*“em exigência”*) status. Once the analysis is concluded, the authorizing agency records its decision in the system as “Granted” (*“Deferido”*) or “Denied” (*“Indeferido”*). If the LI is subject to concession by more than one agency, the importer must wait for the authorization of all the agencies involved. Thereafter, the goods may be shipped abroad and, upon their arrival in Brazil, the Import Declaration (DI) will be drawn up.

When drawing up the DI, the importer must inform the number of the Import License that was granted in the section⁴ that is subject to Licensing, so that Siscomex can link the LI to the DI. In this way, while registering the DI in the system, the data already entered when drawing up the LI will be automatically transferred to the respective section in the DI (see section III.5.5).

Due to the prior concessions required for some products, it is important that the exporter find out from the importer what procedures are required for licensing, prior to the shipment of the merchandise. In this regard, it is important that the exporter knows the different prior concessions that are required to Import, which will be addressed in the next section.

Although the importer is responsible for meeting the Brazilian regulations, it is necessary that the exporter promptly provide all the required information, especially technical details about the product which will define not only its accurate classification but also what the prior requirements of the authorizing agencies are.

In some cases, the physical inspection of the merchandise in the country of origin and the issuance of the corresponding certificate will be necessary.

⁴ The Import Declaration contains general information, such as the importer, the transport used, the cargo, the means of payment: while in this section, called in Portuguese “adição”, more specific information is granted, such as the supplier, the customs value, Incoterms applicable to the operation, taxes and exchange.

Extreme caution must also be taken in regard to the issuance of the Certificate of Origin, so that it is correctly designed in compliance with the procedures required in the trade agreements signed by Brazil.

Shipment procedures

If the Brazilian importer has to obtain the LI authorization prior to the shipment abroad, the exporter will have to be notified not to ship the goods before such authorization is granted. Otherwise, the Brazilian importer will be subject to the fines that the Brazilian law makes provision for.

In the case of payment in advance, the buyer, in possession of the *Pro Forma Invoice*, will have to provide the foreign exchange contract to effect the remittance. If it is a payment through a collecting bank, the process is inverted, so that the exporter will have to first ship the goods and then send the documentation via the bank. In the case of a letter of credit, the buyer will use the *Pro Forma Invoice* to process the operation with the Brazilian bank. The characteristics of each of these forms of payment are discussed in section III.8.

In all cases, the original documents required must reach the importer via the bank or directly at his address as soon as possible, so that customs and nationalization procedures can be initiated. The documents basically consist of: the bill of lading (a document that proves possession or ownership of the goods and the engagement of a transportation operator); the commercial invoice (similar to the *pro forma* invoice, but issued after the shipping of the goods, mirroring the operation effected between the foreign exporter and the Brazilian importer); the packing list (a list handed to the transporter by the exporter, which contains the description, quantity, brands, numbers and models of the goods to be transported); and the Certificate of Origin (if preferential tariff treatment has been applied for).

It is recommended that the exporter send copies of these documents by fax, as some of the procedures can be anticipated while the goods are traveling to their destination, especially when this is done by air or land.

In possession of the original documents and the goods in a primary or secondary zone customs area, the Brazilian importer can initiate the process known as import customs expedition, via Siscomex, with a view to nationalizing the merchandise.

III.4.4. Authorizing agencies

With regard to inspection and permission for the entry of specific products in the customs territory of Brazil, several controlling agencies operate in the country. Their main concern is to analyze and authorize imports by means of the issuance of an Import License in Siscomex. Such agencies have to consider if all the legal requirements

were met in order to allow for the import of products under their jurisdiction. According to the goods being imported, there may be more than one agency acting on the the same LI. They may work simultaneously and in an independent way. SECEX/DECEX, ANVISA, MAPA and SUFRAMA are the most active authorizing agencies in the Brazilian foreign trade system.

III.4.4.1. Department of Foreign Trade Operations (DECEX)

In addition to being responsible for managing and updating the Siscomex administrative procedure, DECEX acts as a authorizing agency for some products subject to special procedures, as well as in the concession of some import operations that are subject to independent licensing of the traded product (referred to in SECEX Ordinance no. 35/2006):

- a) **Imports in compliance with Drawback Special Customs Regime:** Imports subject to either suspension or exemption of duties will be submitted to automatic licensing, which can take place after the shipment of the goods abroad. The importer must register the LI when performing the imports included in the Drawback Concession Act (see section III.9.2).
- b) **Imports that benefit from tariff quotas:** imports in compliance with Agreements within ALADI or in a Resolution of the Mercosur Common Market Group (GMC) are subject to non-automatic licensing prior to shipment abroad. In such cases, the LI aims to monitor the distribution of the quota among the interested Brazilian companies.
- c) **Imports subject to the Similarity Examination:** imports which intend to benefit from exemption or reduction in Import Tax, provided for by specific law, must be subjected to a prior Similarity Examination. Such imports are subject to non-automatic licensing prior to the shipment of goods abroad. In the LI analysis, it will be verified whether a product similar to the one intended for import already exists in Brazil, considering such parameters as price, validity and quality. If there is a similar national product, the benefit is not granted, but the import may still be performed after the payment of the full Import Tax.
- d) **Imports of Used Material:** As a rule, the import of used consumer goods is prohibited, except in the cases provided for by DECEX Ordinance no. 8, dated 13 May 1991. Such imports are subject to non-automatic licensing prior to shipment abroad. As a general rule, only goods not produced in Brazil can be imported, in which case a technical inspection and assessment report of the material to be imported will be required.

III.4.4.2. National Sanitary Surveillance Agency (ANVISA)

The National Sanitary Surveillance Agency (*Agência Nacional de Vigilância Sanitária - ANVISA*) is responsible for the sanitary control of goods and services, including the

surveillance of settings, processes, supplies and technologies related to them. It also exercises control of sanitary conditions and procedures in ports, airports, borders and customs facilities in the primary and secondary zones, and acts in international issues related to sanitary surveillance.

Among its activities, ANVISA is responsible for regulation, control and inspection of products that impact human health – medication, reagents for diagnosis, cosmetics, sanitizers, foods, tobacco products, medical products, blood and blood-related products –, as well as health services; for monitoring the price of medication; for prior concession in the process of granting patents to pharmaceutical products and pharmaceutical processes; and for the control of advertisement of products subject to the sanitary surveillance regime.

The Brazilian sanitary law requires that companies interested in importing goods under sanitary surveillance comply with rules set by the National Sanitary Surveillance System prior to performing imports. Such requirement comprises the attainment of a Work License (Sanitary Permit), to be issued by the state or municipal sanitary agency where the company is located, as well as the Authorization for the Operation of Companies (AFE), issued by ANVISA.

Information on how to proceed to obtain the aforementioned Authorization and License, as well as the required documentation – which may vary according to the type of product the company wishes to import – can be found in the website <https://www.anvisa.gov.br/peticionamento/sat/global/sistemas.asp>.

Once it is done, the importer has to make sure that the products to be imported satisfy the pre-requisites set by the National Sanitary Surveillance System. Procedures regarding this regularization comprise registration (mandatory for medication, medical products, foods, products for *in vitro* diagnosis, sanitizers and grade II risk cosmetics); notification (for cosmetics, perfumes and risk I hygiene products, as well as risk I sanitizing products); and compliance to the Identity and Quality Standards – PIQ, applicable to foods that are listed in the categories with “registration exempt” status.

It should also be noted that medication comprised in the Brazilian pharmacopoeia, as well as homeopathic drugs, are exempt from registration but are subject to sanitary control and to meeting the specific requirements. Several categories of foods that are exempt from registration with ANVISA must comply with the conditions required in the Identity and Quality Standard of their categories.

More information on the requirements for different regularization procedures pertaining to different categories of products can be found in ANVISA’s website: <http://www.anvisa.gov.br>.

It is essential that imports for industrial and commercial purposes be planned in advance, since the existing sanitary requirements are specific to each class of goods, as determined by Attachment XLIV of the Resolution RDC ANVISA no. 350/05. This Resolution, which rules on the technical regulations for the sanitary surveillance of imported goods, also brings the description of products subject to inspection by ANVISA in its Attachment XLIV, with their respective NCM codes, and also shows the technical and administrative documentation needed to process regularization with that agency. RDC 350/05 can be seen at <http://e-legis.anvisa.gov.br/leisref/public/showAct.php?id=20313&word>.

So as to avoid the denial of the import of goods, it is advisable to provide information (regarding bills of lading and commercial invoices) to the contractors and tax authorities

on the appropriate conditions for shipping, transporting, unloading and storing so as to ensure the maintenance of the integrity of the goods and, consequently, their quality, safety and efficacy.

From the moment of registration of the import licensing, SISCOMEX provides information on the status of non-automatic licensing of the goods being imported and on the need for concession by ANVISA.

Any application for a service by ANVISA, including the sanitary inspection of imported goods, must be performed by means of an “electronic application.” Prior to the application, the importing company must register at ANVISA’s website: <https://www.anvisa.gov.br/peticionamento/sat/global/sistemas.asp>. The SISCOMEX import application is also available at this same webpage.

III.4.4.3. Ministry of Agriculture, Livestock and Food Supply (MAPA)

MAPA (*Ministério da Agricultura, Pecuária e Abastecimento*) is the agency responsible for inspecting and controlling the international transit of agricultural goods and supplies in airports, ports, border posts and special customs, with a view to inhibiting the entry of pests and diseases that may pose a threat to the health of national plants and herds; for ensuring that incoming products of animal or vegetable origin, as well as agricultural and ranching supplies are in conformity with the established standards; and for issuing phytozoosanitary and sanitary certification to products that are exported.

The Decree no. 5,741, dated 30 April 2006, determines that agricultural and ranching surveillance activities for animals, plants, supplies (including animal food), animal and plant products, as well as cardboard and wooden packaging which are imported in customs transit and exported by Brazil are under the exclusive responsibility of MAPA.

Authorizations to import animals, plants, their products, by-products and parts, residues of economic value and farm supplies have to be previously requested from the competent technical sectors of the Agricultural and Ranching Surveillance Secretariat (SDA) of MAPA - or from the Federal Superintendence of Agriculture in the jurisdiction of the interested party in compliance with the norms of registration in Siscomex.

Supervision and inspection will be conducted when the goods arrive, and it is up to the Agricultural and Ranching Surveillance Services (SVA) and the Units of Agricultural and Ranching Surveillance (UVAGROs), located in airports, ports, border posts and special customs, to perform the agricultural and ranching surveillance activities, such as conducting tests in animals, animal and plant products and by-products, in animal and plant genetic material, in animal feeding products, in veterinary products, pesticides, their components and the like, fertilizers, as well as bedding, boxes, and wooden packaging and storing material.

Published in November 2006, Normative Instruction no. 36, which approves the new Manual for Operational Procedures in International Agricultural Surveillance, aims to discipline, guide and explain the principles determined by the existing law and to standardize the actions carried out by the Federal Agricultural and Ranching Supervisors in the inspection and supervision of products under the responsibility of

MAPA in ports, airports, border posts and special customs. This norm may be found in the website <http://www.agricultura.gov.br>, in “Serviços” / “SISLEGIS”.

III.4.4.4. SUFRAMA

The Manaus Free Trade Zone Superintendence (*Superintendência da Zona Franca de Manaus – SUFRAMA*) acts as an authorizing agency for imports performed by companies located in the Manaus Free Trade Zone. Such imports are subject to non-automatic licensing and the Import License can be obtained after the shipment of the goods abroad.

Table III.1 shows all the authorizing agencies in Brazilian imports, their telephones and addresses, the legal references that regulate the activities of each one and a brief summary of their attributions. This table is constantly updated at MDIC’s website (<http://www.desenvolvimento.gov.br>).

Table III-1
Authorizing agencies in Brazilian import procedures

Contact	Law	Summary of measures
ANCINE - Agência Nacional do Cinema (National Cinema Agency) - Praça Pio X – nº 54 – 10º andar – Centro – Rio de Janeiro (RJ) CEP: 20.091-040 Phone: (55 21) 2233-2310	Medida Provisória n.º 2.228-1, 09.06.2001	Fulfillment of the legal requirements, such as the supply of registry certificates of contracts of production, licensing, distribution, copies and payment of Condecine.
ANEEL - Agência Nacional de Energia Elétrica (National Agency for Electrical Energy) SGAN 603 - Módulo J - 2.º andar - salas 212/213 - Brasília (DF) - CEP 70.830-030 Phone: (55 61) - 2192-8816	Decreto n.º 5.668, 01.10.2006, and Resolução Normativa da ANEEL n.º 225, 07.18.2006	Fulfillment of the regular disposals prescribed in the law.
ANP - Agência Nacional de Petróleo (National Petroleum Agency) - Av. Rio Branco, 65/ 16.º andar – Rio de Janeiro (RJ) CEP: 20.090-004 Phone:(55 21) 21128741	Lei 9.478/97 and Portarias ANP 43/98, 147/98, 203/98, 204/98, 85/99, 126/99, 131/99, 170/99, 171/99, 032/00, 312/01 and 314/01.	Fulfillment of the requirements foreseen in specified directives (“Portarias”) related to the registry of the product, of the importer and of the final buyer.
ANVISA - Agência Nacional de Vigilância Sanitária (National Agency for Sanitary Surveillance) SEPN 515 – Bloco B – Edifício Omega – 5º andar – Brasília (DF) CEP: 70.770-502 Phone: (55 61) 3448-1009/1026	Resolução RDC n.º 350, 12.28.2005, and other specific laws.	Sets the technical sanitary regulation for imported merchandise.

<p>CNEN - Comissão Nacional de Energia Nuclear (National Commission for Nuclear Energy) Rua General Severiano – nº 90 – sala 400A – Botafogo – Rio de Janeiro (RJ) CEP: 22.290-901 Phone: (55 21) 2546-2335/2337</p>	<p>Lei nº 4.118, 08.27.1962; Decreto 51.726, 02.19.1963; Lei 6.189, 12.16.1974; Lei 7.781, 06.27.1989; Decreto 4.338, 08.19.2002; Portaria CNEN 159, 11.26.2004</p>	<p>Man and environmental protection from possible improper effects caused by the ionizing radiation. Nuclear non-proliferation - control, radioprotection and nuclear security.</p>
<p>COTAC - Comissão de Coordenação do Transporte Aéreo Civil – COMAER (Coordinating Commission for Civil Air Transportation), Ministério da Defesa - Rua – Santa Luzia nº 651 – M2 -sala 214 – Castelo – Rio de Janeiro (RJ) CEP: 20.030-040 Phone: (55 21) 3814-6772</p>	<p>Lei nº 7.565, 12.19.86 Decreto nº 94.711, 07.31.87</p>	<p>Observance of the Brazilian Regulations of Aeronautical Homologation and applicable Legislation.</p>
<p>DECEX - Departamento de Operações de Comércio Exterior (Foreign Trade Operations Department) – Esplanada dos Ministérios, Bloco J – Brasília (DF) CEP 70.056-900 Phone: (55 61) 3425-7562 / 21 2126-1319</p>	<p>Decreto n. 5.532/2005; Portaria Secex n. 35, 11.24.2006</p>	<p>Examination of operations related to the attainment of tariff or non-tariff import quotas, to import products and existence of a similar national product, to imported used material and to drawback operations; statistical monitoring of some merchandises sensible to the domestic industry.</p>
<p>Exército Brasileiro - DFPC (Diretoria de Fiscalização de Produtos Controlados) (Brazilian Army - Directorate of Controlled Products Inspection) - QG EX - Esplanada - Bloco H - 4º andar - SMU - Brasília (DF) CEP: 70.630-301 Phone: 61 3415-5353/4391 e fax 3415-5669</p>	<p>Portaria n. 9 D Log, 06.25.2004 Decreto 3665, 11.20.2000</p>	<p>Attainment of registry for operating with products controlled by the Army, previous authorization of imports at the Army Command - materialized with the expedition of international certificate of import (CII), Registration of the Import License in the SISCOMEX (opportunity when the shipment of the material in the point of departure of the product will be authorized). At the moment of arrival in domestic territory, a request should be made to the Service of Inspection of Controlled Products (SFPC/RM) to attach the request in order to submit the product to customs clearance procedures, according to its nature and classification.</p>
<p>DNPM - Departamento Nacional de Produção Mineral do Ministério de Minas e Energia (National Department for Mineral Production, Ministry of Mining and Energy) SAN - Quadra 1 - Bloco B - 3º andar - sala 305-A - Brasília (DF) CEP: 70.040-200 Phone: (55 61) 3312-6666</p>	<p>Portaria DNPM/SRF n. 397, 10.14.2003 Lei n. 9.055, 06.01.95 and 10.743, 10.09.2003 Decreto n. 2.350, 10.15.97 Portarias DNPM n. 41, 02.01.98 and 209/2005</p>	<p>Observance to the requirements foreseen in the Kimberley Process Certification Scheme – SCPK, in the case of rough diamonds and, in the case of asbestos, the observation of the requirements determined by law.</p>

<p>DPF - Departamento de Polícia Federal do Ministério da Justiça (Federal Police Department, Ministry of Justice) - Quadra 7 - Lote 23 - Brasília (DF) CEP: 70.610-200 Phone: (55 61) 3311-9600</p>	<p>Lei n. 10.357, 12.27.2001; Decreto n. 4.262, 06.10.2002, Portaria MJ n. 1.274, 08.25.2003 and Portaria MJ n. 113, 01.14.2004.</p>	<p>Inspection of chemical products that directly or indirectly can be destined to the elaboration of illicit narcotic substances, psychotropics or of those which cause physical or psychic dependence.</p>
<p>ECT - Empresa Brasileira de Correios e Telégrafos (Brazilian Post and Telegraph Company) - SBN - Quadra 1 - Conj. 3 - Bloco A - 7.º andar - Ed. Sede - Brasília (DF) - Tel.: 61 2101-2100</p>	<p>Lei n. 6.538, 06.22.78</p>	<p>Fulfillment of the requirements of the Postal Law.</p>
<p>IBAMA (Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis) / MMA - Ministério do Meio Ambiente (Brazilian Institute of the Environment and of Renewable Natural Resources - Ministry of Environment) - SAIN - Av. L 4 Norte - Edif. Sede do IBAMA - Bloco B - Sub solo Brasília (DF) CEP 70043-900 Phone: (55 61) 3316-1000</p>	<p>Portaria IBAMA n. 93, 06.21.04; Resolução CONAMA n. 257/99; Resolução CONAMA n. 23/96; Res. Conama 18, 05.06.86; Res. Conama 297, 02.26.02; Decreto n. 4.581, 01.27.2003</p>	<p>Fulfillment of the International Convention on the Commerce of Endangered Species of the Wild Flora and Fauna (CITES). Observance of the disposal of batteries and its negative impacts on the environment. Observance of the Montreal Protocol on Substances that Deplete the Ozone Layer. Fulfillment of the Basel Convention.</p>
<p>INMETRO - Instituto Nacional de Metrologia, Normalização e Qualidade Industrial (National Institute of Metrology, Normalization and Industrial Quality) - Rua Santa Alexandrina, 416 - 8.º andar - CEP 20.261-232 - Rio de Janeiro (RJ) - Phone: (55 21) 2563-2790/2874</p>	<p>Lei n. 10.295, 10.17.2001, Decreto n. 4.059, 12.19.2001; Decreto n. 4.508, de 12.11.2002</p>	<p>Fulfillment of the requirements related to obligatory labeling through the Brazilian Labeling Program.</p>
<p>MAPA - Ministério da Agricultura, Pecuária e Abastecimento (Ministry of Agriculture, Livestock and Food Supply) - Esplanada dos Ministérios - Anexo B - 4.º andar s/424 B - CEP 70043-900 - Brasília (DF) Phone: (55 61) 3218-2829</p>	<p>Decreto 24.114/1934 and Instrução Normativa n. 67, 12.19.02</p>	<p>To meet the prescribed criteria and procedures of supervision, inspection, quality control and risk analysis systems, settled by the competent agencies of the Ministry of Agriculture, according to the rules of registration in SISCOMEX.</p>

MCT - Ministério da Ciência e Tecnologia (Ministry of Science and Technology) - SPO - SAI - Área 5 - Quadra 3 - Bloco F - 1º piso - Setor Policial - Brasília (DF) CEP: 70.610-200 Phone: (55 61) 3411-5600	Lei n. 9.112, de 10.10.95; Decreto n. 1.861, 04.12.96; Portaria SAE n. 61, 04.12.96	Compliance with the Chemical Weapons Convention.
SUFRAMA - Superintendência da Zona Franca de Manaus (Manaus Free Trade Zone Superintendence) - Rua Ministro João Gonçalves de Souza s/n.º - Distrito Industrial - Manaus (AM) - CEP 69.075-830 - Phone: (55 92) 3614-7002/7020	Decreto-Lei 288/67 and 356/68; Lei 8.387/91 and Resolução 201/2001	Concession of tax incentives for companies placed in areas under control of SUFRAMA.

III.5. Customs dispatch procedures

Customs dispatch aims to verify the accuracy of the data declared by the importer with regard to the imported goods, to the documents produced and to the existing legislation, with a view to the clearance and delivery of the goods to the importer.

All merchandise originating abroad, imported on a definitive basis or not, subject or not to the payment of the Import Tax, has to be submitted to import clearance, which is made according to the declaration presented to the customs unit in control of the merchandise.

Generally, import dispatch is processed by means of the Import Declaration (DI), registered in the Integrated Foreign Trade System (Siscomex), under the terms of SRF Normative Instruction no. 680/06. However, in some situations, the importer may opt for the simplified customs procedure, which can be processed by Siscomex or by specific forms, on a case by case basis.

Before starting the import operation, the interested party must check if their capacity to use Siscomex is required and if it is valid.

Import customs expedition is basically divided into two categories: dispatch for consumption; dispatch for admission under a special customs regime or applied in special areas.

Dispatch for consumption takes place when the goods entering the country are destined for use as supplies, raw materials, production goods or intermediary products, as well as when destined for own consumption or resale. Dispatch for consumption aims, therefore, to nationalize the goods, the common import regime being applicable to this category.

The dispatch for admission under special customs regimes or applied in special areas aims to let into the country merchandise, products or goods originated abroad,

which must remain under one of the regimes listed on customs law for a fixed period, without suffering the immediate application of taxes, which are kept suspended until the regime is extinguished. Among others, it applies to merchandise under temporary admission, in which case the merchandise must leave the country after accomplishing its purpose.

Most exported or imported goods are subject to ordinary customs dispatch. In some situations, though, the interested party may opt for the simplified customs dispatch procedure.

III.5.1. Ordinary customs dispatch procedure

As a general rule, customs dispatch is processed through Siscomex, after the interested party has enabled itself to use it and has accredited their legal representatives. There are, however, exceptions depending on the nature of the goods, the operation and/or nature of the exporter or importer, when processing customs dispatch without registration in the system is performed by means of the proper forms, which are case specific.

For the cases which article 4th of the SRF Normative Instruction no. 611/06 makes provision for – such as imports made by diplomatic representations, samples without commercial value or goods destined for humanitarian aid –, the forms for simplified import declaration (DSI-Form), which are provided for by the annexes of that normative instruction, are used.

In some situations, specific forms can also be used for the customs expedition of goods that will be subject to the Temporary Admission Special Regime, as is the case, for example, of international events taking place in Brazil.

Similarly, the customs dispatch of express shipments is performed without registration in Siscomex, as established by the RFB Normative Instruction no. 560/05, based on the import or export Declaration of Express Consignments, appearing in the annexes of that normative instruction.

Common or simplified import declarations (DI or DSI) may be used to register foreign trade operations in Siscomex, depending on the nature of the operation, the goods and/or the nature of the importer.

III.5.2. Simplified customs dispatch

The simplified customs dispatch can be processed through Siscomex in those cases referred to in article 3 of SRF Normative Instruction no. 611/06. Once the interested party has enabled itself to use SISCOEX (see item III.2), the person will fulfill the the Simplified Import Declaration (Electronic DSI).

Operations that may be conducted by means of the electronic DSIs include: merchandise whose value is equal to or lower than US\$ 3,000.00; donations; temporary admission; unaccompanied baggage; and operations not registered in Siscomex.

The simplified customs expedition may also be performed without registration in Siscomex, by means of forms for the simplified import declaration (DSI-Form), appearing in the annexes of SRF Normative Instruction no. 611/06, in the situations covered by article 4 of that norm. Operations that may be conducted by means of DSI forms include: samples without commercial value; goods whose value is equal to or lower than US\$ 500.00; imports made by diplomatic representations; goods destined for humanitarian aid; and books and documents without a commercial purpose.

In some cases, specific forms may be used for the customs expedition of goods that will be subject to the Temporary Admission Special Regime, as it is the case, for example, of international events taking place in Brazil.

III.5.3. Import by proxy

An import operation by proxy is understood as the operation in which a legal person conducts, on their behalf, the import customs dispatch of goods acquired by a third party, due to a previously made contract. This contract may also include other services related to the commercial transaction, such as collecting price quotes and performing commercial intermediation.

Customs control procedures related to the actions of the importing legal person operating on behalf of third parties are regulated by SRF Normative Instruction n° 225/02.

Registration of the Import Declaration (DI) by the hired party is conditioned to their prior habilitation in Siscomex to perform as importer on behalf of the acquirer and to the time limit established by contract.

III.5.4. Import by order

An import-by-order operation is understood as that in which a legal person conducts, on their behalf, the import customs expedition of goods they acquired abroad, to be resold to a company that has placed an order with the importer, as established by a contract previously signed by them.

When an operation is paid for – fully or partially “ by the company placing the order, it is not considered a import-by-order.

Customs control procedures relating to a legal person acting in import-by-order operations are regulated by SRF Normative Instruction n° 634/06.

The registration of the Import Declaration (DI) is conditioned to prior habilitation in Siscomex, by both parties, the one who placed the order and the importer, as well as to their previous binding in the system.

III.5.5. Import Declaration - DI

The processing of import customs dispatch is based on the declaration to be presented to the customs unit in control of the goods.

The DI must contain, among other information, the identification of the importer and of the acquirer or the one placing the order, if they are not the same person, as well as the identification, classification, customs value and origin of the goods.

The DI is fulfilled by the importer or their legal representative in Siscomex, according to the type of declaration and customs dispatch applicable to the operation. Such information is divided into two groups:

- General: corresponding to the import operation;
- Specific (addition): containing data of commercial, fiscal and exchange nature on each type of goods.

The customs procedure applicable to the imported goods determines the type of declaration to be fulfilled by the importer.

The act that determines the start of import customs dispatch is the registration of the DI in Siscomex, except in the cases of Advanced Dispatch. At the moment of the registration, the payment of all federal taxes levied on the import is made.

The documents that provide the basic information contained in the DI are:

- Original copy of the bill of lading or equivalent document;
- Original copy of the commercial invoice, signed by the exporter;
- Packing list, when applicable; and
- Others, required in consequence of international agreements or specific law.

The documents that accompany the DI must be handed to SRF supervision whenever required and, therefore, the importer should keep them for the period provided for by law, which may vary from case to case (but it never is less than five years).

If the import dispatch, in one of these types, is not initiated within the periods established by law, which may vary from 45 to 90 days upon the arrival of the merchandise in the country, it is considered abandoned. This implies confiscation of the merchandise and other legal consequences foreseen by the law. The same will happen to the merchandise which import expedition is interrupted in its course for sixty days, due to an action or omission on the part of the importer.

III.5.6. Parameterization (green, yellow, red and grey channels)

Once the Import Declaration has been registered and the customs expedition procedures have been initiated, the DI undergoes fiscal analysis and is selected for one of the verification channels. Such selection procedure is called parameterization. There are four verification channels: green, yellow, red and grey.

An import selected for the green channel is cleared automatically without any verification. The yellow channel means the instruction documents for the DI are checked as well as the information appearing in the declaration. In the case of selection for the red channel, there is, in addition to document verification, the physical verification of the goods. Finally, when the DI is selected for the grey channel, a document examination is performed, in addition to the physical verification of the goods and a special customs control procedure is applied in order to verify elements that indicate fraud, including the price declared for the merchandise.

Customs dispatch ends in customs clearance, in which the conclusion of customs dispatch procedures is recorded. It is after customs clearance that the effective delivery of the goods to the importer is authorized.

III.6. Tax treatment of imports

The fiscal regime applicable to Brazilian imports is not restricted to the Import Tax (II). As explained below, the Brazilian tax system is moderately complex, and features, in addition to the II, several taxes that, directly or indirectly, burden the import operation.

These taxes are levied on goods in general in the internal market and, as a rule, are non-cumulative (such as those of the value-added tax system). In order not to burden only national businesses and to afford an isonomic treatment to the goods produced in the country, such taxes are levied at the time of Import and may be subsequently compensated when these products are sold in the internal market.

Although calculating some of these taxes applicable to imported goods may not be trivial, they are automatically performed by Siscomex itself. In most cases, it requires that the classification of the merchandise and its customs value be provided to the system and it will carry out the conversion of the transaction's currency into the Brazilian currency, calculate all the taxes and perform the automatic charge of the total sum to the current account indicated by the importer.

III.6.1. Non-cumulativity of taxes

This system is similar to the one employed on value-added tax (VAT), adopted in other countries, which allows for the value of the tax, paid at the time of import, to generate a credit to the importer, which may be compensated by the tax due in

subsequent operations, performed by the importer and liable to the same tax. Thus, in practical terms, the tax is levied only on the value added to the goods.

Below is a brief explanation of each tax and how to calculate its total.

III.6.2. Import Tax (II)

The Import Tax (II) is a federal tax, levied purely for economic (regulatory) and protection purposes. It taxes foreign products in order to curb unfair competition with Brazilian products.

The Import Tax is selective, as it varies according to the country of origin of the goods (in consequence of trade agreements) and to the characteristic of the product. Its rates are defined in the Common External Tariff (TEC), which is the customs tariff used by Mercosur countries and is based on the Mercosur Common Nomenclature (NCM).

Its calculation is based either on the customs value (CV) of the goods, which is calculated according to the norms of Article VII of the General Agreement on Tariffs and Trade - GATT, when the rate is *ad valorem*, or on the amount of the merchandise expressed in the established unit of measurement, in which case the rate is specific. The Import Tax is calculated by the use of the rates set in the TEC over the applicable customs value or quantities, as explained above.

The Agreement on the Implementation of Article VII of the GATT (AVA-GATT) was incorporated into Brazilian law in 1994. It establishes six different methods to determine the customs value of imported goods. The agreement establishes that, whenever the first valuation method is not feasible, the subsequent method is, then, applied, until one can reach a method that allows setting the customs value. Moreover, the agreement establishes in its Article I, that the customs value of imported goods be determined, preferably, by the first method, that is, the transaction value, which is the price effectively paid or to be paid for the merchandise, adjusted in conformity with its Article VIII.

The price effectively paid comprises all the payments made or to be made as a condition for the sale of the merchandise and not necessarily made in legal tender. Thus, each and every indirect form of payment that may ultimately be made is an integral part of the customs value, whether it is included in the commercial invoice presented to the customs authority or not.

In this way, the customs value of goods is unrelated to the invoice value or to the value for import licensing purposes, although they may often be the same. The customs value of imported merchandise is equivalent to the value of the merchandise for the purposes of *ad valorem* customs duties on imported merchandise.

As a rule, the customs value of the merchandise is derived from its FOB (*Free on Board*) value, plus the freight and international insurance values.

The rates provided for in the TEC are currently all *ad valorem* and the Import Tax due follows the formula below:

$$II = \text{TEC (\%)} \times \text{Customs Value (CV)}$$

III.6.3. Tax on Industrialized Products (IPI)

The Tax on Industrialized Products (IPI) is an indirect federal tax that is levied on the goods listed on its application table – TIPI, which is based on the Mercosur Common Nomenclature (NCM), regardless of whether the industrialization process occurred within the country's borders or abroad. The levying of this tax is justified by the need to promote an equalization of costs between imported industrialized products and products manufactured nationally.

The IPI follows the principle of non-cumulativity. Thus, the value paid at the time of import is credited by the importer for subsequent compensation of the tax due in future operations that they may perform and that are subject to that same tax.

The IPI also follows the principle of selectivity. In other words, the tax burden is different in consequence of how essential the product is, so that the rate may drop to zero for the more essential products.

The calculation basis for the IPI is the customs value of the merchandise plus the Import Tax (II) value. Some products in chapters 21 and 22 of the NCM (beverages) are subject to the tax per unit or per amount of product, depending on the case.

The tax is calculated by applying the rates set in the TIPI over the calculation basis. In almost all cases, the IPI rate is *ad valorem* and the tax due is equal to:

$$\text{IPI} = \text{TIPI (\%)} \times (\text{Customs Value (CV)} + \text{II})$$

III.6.4. PIS-Import and Cofins-Import

The Cofins-Import and PIS-Import are indirect federal social contributions to fund social security, and are levied on the import of foreign products. These contributions give isonomic fiscal treatment to the goods produced in the country, which are liable to these contributions, and to imported goods, which are taxed at the same rates as the national goods.

These social contributions also follow the principle of non-cumulativity. Therefore, the value paid at the time of import can be credited by the importer for subsequent compensation of the contributions due.

In almost all imports, the rate applied for PIS is 1.65% and for Cofins, 7.6%. The calculation basis for both contributions is the customs value (CV) of the imported goods, plus the value of the Tax on the Distribution of Goods and Services (ICMS, see section II.6.6), levied on imports, and the value of the contributions themselves, as these are included in the final price of the goods (recursive⁵ calculation). Thus, the contributions follow these formulas:

$$\text{PIS} = \text{PIS rate} \times (\text{CV} + \text{ICMS} + \text{PIS} + \text{Cofins})$$

$$\text{Cofins} = \text{Cofins rate} \times (\text{CV} + \text{ICMS} + \text{PIS} + \text{Cofins})$$

⁵ Calculation method in which the variable searched is also part of the formula to calculate it.

The calculation of these contributions is of a certain complexity, due to the fact that one contribution comprises the basis for the calculation of the other and both are recursively calculated. It is further complicated by the inclusion of the ICMS in their basis, as this tax, as seen before (section II.6.6), is, similarly, recursively calculated.

Although these calculations are made automatically by Siscomex, in order to provide an estimate of the value of these contributions, as well as of all the other taxes collected at the time of import, the Federal Revenue and Customs Administration (SRF) is creating a new page to be included on its website (<http://www.receita.fazenda.gov.br>), in which it will be possible to simulate all the calculations, based on the NCM classification and the customs value of the merchandise. It is also possible to make the calculations of these social contributions based on the formulas appearing in the SRF Normative Instruction no. 572/05.

III.6.5. CIDE-Fuels

The Contribution due to Intervention in the Economic Domain (CIDE) is a federal tax of a regulatory nature, with a view to adjusting fuel prices. CIDE-Fuels is levied on the sale of oil products, whether imported or not.

CIDE-Fuels also follows the principle of non-cumulativity. Thus, the value paid at the time of import is credited by the importer for subsequent compensation of the tax due in operations that they may perform and that are subject to that same tax.

The calculation basis for Cide-Fuels is the amount of the product sold expressed in the measurement units appearing in Attachments I and II of SRF Normative Instruction (NI) no. 422/04. This contribution is calculated by applying the rates set by article 10 of this same NI over the calculation basis. Thus, the contribution due follows this formula:

$$\text{CIDE-Fuels} = \text{CIDE Rate} \times \text{Product Quantity}$$

III.6.6. Tax on the Distribution of Goods and Services – ICMS

The Tax on the Distribution of Goods and Services (ICMS) is an indirect state tax that is levied on the circulation of products in the internal market and on the interstate and intercity transportation services as well as on communication services. This tax is also levied on imported goods in general, so as to promote isonomic tax treatment between imported and national products.

The ICMS is also a non-cumulative tax, that is the value paid at the time of import is credited by the importer for subsequent compensation of the tax due in operations that they may perform and that are subject to that same tax. It also follows the principle of selectivity as the tax burden is different in consequence of how essential the product is. This leads to varying rates, which may range from zero for essential products to 25% in some cases.

Due to the fact that Brazil is a Federative Republic, there are different laws for this tax. Each of the 26 states and the Federal District have their own law, which originates 27 different ICMS laws with diverse rates and tax systems. Therefore, in order to estimate the total value of the tax, it is necessary to know beforehand in which state the goods will be consumed.

The calculation basis for the ICMS is the sum of the customs value, of the II, the IPI, of the ICMS itself (recursive calculation), of any other taxes levied on the import and the customs duties related to the import, which are the expenses towards import expedition, such as storage, foremanship and others. As the total sum of customs duties is only known after the arrival of the goods, only then it is possible to make an estimate of the tax due, which is yielded by means of the following formula:

$$\text{ICMS} = \text{ICMS rate (\%)} \times (\text{CV} + \text{II} + \text{IPI} + \text{ICMS} + \text{other taxes} + \text{customs duties})$$

Or, alternatively:

$$\text{ICMS} = \text{ICMS rate (\%)} \times (\text{CV} + \text{II} + \text{IPI} + \text{other taxes} + \text{customs duties}) / [1 - \text{ICMS rate (\%)}]$$

It must be noted that, as previously seen, the ICMS is an integral part of the calculation for the social contributions PIS-Import and Cofins-Import. Thus, in order to calculate these contributions, the ICMS value is found through the multiplication of the tax rate and the sum of the customs value, the II, the IPI and the ICMS (recursive calculation), as follows:

$$\text{ICMS to calculate Cofins and PIS} = \text{ICMS rate (\%)} \times (\text{CV} + \text{II} + \text{IPI} + \text{ICMS})$$

Or, alternatively:

$$\text{ICMS to calculate Cofins and PIS} = \text{ICMS rate (\%)} \times (\text{CV} + \text{II} + \text{IPI}) / [1 - \text{ICMS rate (\%)}]$$

III.6.7. Additional Tax on Freight Charges for the Renovation of the Merchant Marine (AFRMM)

The AFRMM is a federal social contribution intervening in the economic domain, currently regulated by Law no. 10,893/04, which is levied on the value of the international or of the cabotage freight. It is destined to meet the federal government's expenses in support of the development of the merchant marine and the Brazilian shipyard industry.

The AFRMM has to be paid prior to the Import Declaration registration by means of the electronic Merchant System of the Merchant Marine Funding Department of the Ministry of Transportation. This tax is calculated by applying a percentage on the remuneration of port-to-port waterway transportation, including the port duties and other expenses, appearing on the bill of lading. The rates for this tax vary according to the type of navigation, as follows:

- 25% on long-range navigation;
- 10% on cabotage; and
- 40% on lake and river navigation.

The AFRMM is not levied upon the freight of goods originating in Mercosur member countries and those included in international agreements signed by Brazil, which may contain specific clauses on the exemption of this tax, such as those with ALADI and Andean Community countries. These exceptions are applicable upon the presentation of the Certificate of Origin.

III.6.8. Fee on the use of Siscomex

The fee charged for the use of Siscomex, as the name indicates, aims to cover the costs in the utilization of the Integrated Foreign Trade System by the importer to register their Import Declaration. The value of the fee varies according to the number of NCM classifications that are recorded on the DI, as indicated on the table in article 13 of the SRF NI n° 680/06.

The minimum fee is R\$ 40.00 (around US\$ 18.00). On average, the sum that is charged is around R\$ 50.00 (US\$ 22.00) for each Import Declaration.

III.6.9. Trade defense

Trade defense measures are those aiming to protect the domestic industry and may be applied as a result of unfair practices (dumping and subsidies) or due to difficulties encountered by certain national industries in the face of import peaks (safeguarding). The World Trade Organization agreements make provision for the need of investigation in such cases. The right to defense is assured to the interested parties and they have to prove the existence of the practice in question, the damage and proof of cause. The defense made has to be based on facts and pertinent evidence. In Brazil, the agency responsible for analyzing the pertinence and merit of requests to initiate investigations into dumping, subsidies and safeguards, with a view to defending domestic production, is the Department of Commercial Defense (DECOM), which is part of the Foreign Trade Secretariat (SECEX).

It is important to note that, although trade defense measures are addressed in this section, only safeguards have a fiscal nature.

III.6.9.1. Anti-dumping

The practice of dumping comprises the introduction of goods into the domestic market, including drawback modalities, at prices lower than the normal value. The antidumping right consists in a sum that is equal or lower than the detected dumping margin applied and it is charged with the sole purpose of neutralizing the damaging effects of the imports that were object of dumping practices. The antidumping right can be calculated by applying the *ad valorem* or specific rates, whether fixed or variable, or by a combination of both. In the case of the *ad valorem* rate, it is applied over the customs value of the goods.

III.6.9.2. Compensatory measures

Countervailing measures may apply to compensate a subsidy granted, directly or indirectly, in the exporting country, be it to the manufacture, the Export or transportation of any goods, whose export to Brazil may cause damage to the domestic industry. Countervailing duty consists in a sum that is equal to or lower than the subsidy found to exist and it is levied with the purpose of neutralizing the damage caused by the subsidy. The countervailing duty is calculated by applying the *ad valorem* or specific rates, whether fixed or variable, or by a combination of both. In the case of the *ad valorem* rate, the duty is levied over the customs value of the goods.

III.6.9.3. Safeguards

Safeguard measures may also be applied to a product if it is found that the imports of a product have increased in such numbers, whether in absolute terms or in relation to the national production, and in such conditions that may cause or threaten to cause serious damage to the domestic industry of similar goods or of those that may be considered direct competitors. Safeguard measures are imposed to the extent necessary so as to prevent or repair serious damage and to facilitate the adjustment of the national industry. The following course of action may be taken either by the increase of the Import Tax (II), by an addition to the TEC, in the form of an *ad valorem* rate, by a specific rate or a combination of both or by quantitative restrictions.

Safeguard measures are not imposed on products originating in developing countries when their corresponding quota in the product's imports does not exceed 3%, provided the share of the group of developing countries is not jointly in excess of 9% of the imports of the product in question.

III.6.10. Miscellaneous expenses

In addition to the taxes listed above, the import operations are subject to other expenses, inherent to international trade and charged by virtually every country.

Some of those expenses may vary according to the port, airport or border post used for the entry of the goods in the country and they may be more or less expensive according to the efficiency in conducting import expedition. It is important to notice that the lack of information or documentation required may delay the clearance of goods, thus entailing higher storage costs.

Such expenses include:

- Foremanship (movement of goods in a port);
- Storage;
- Cost of import licensing, when required;
- Customs brokers' expenses;
- Internal transportation of the goods to the final establishment;
- Bank charges for credit operations, etc.

III.7. Tariff preferences

Globalization and economic interdependence, while encompassing both the financial markets and the production of goods and services, have also led to an increase in investment flows and a general improvement in the infrastructure related to the international exchange of goods, services and information. This new context has caused a significant change in the way business is conducted, going from an eminently national setting to an environment of worldwide exchange. In this context, the Brazilian economy has created mechanisms and partnerships with countries and economic blocs with a view to improving its economic and trade relations.

The process of creating Mercosur, to whom Brazil belongs with full membership, was a decisive and fundamental step towards more mature trade relations. After joining the bloc, the country sought to improve its integration policy by signing bilateral and regional agreements and, consequently, creating tariff preferences which resulted from those treaties. In practical terms, enjoying a tariff preference means being able to export in more favorable conditions (with a lower Import Tax) in comparison to competitors from other countries.

For a product to be exported to Brazil with a tariff preference, three basic conditions are required:

- 1) a bilateral or multilateral agreement or treaty signed by Brazil;
- 2) the product must be included in the agreement or treaty;

- 3) the product must satisfy the criteria of origin required by the agreement or treaty, for the purpose of characterizing it as effectively originating in the exporting country, thus preventing triangular trade.

It is important to stress that tariff preferences relate only to the Import Tax and do not imply breaks in the other taxes imposed on imports.

The numerical expression of the tariff preference, that is, the difference between ordinary and special treatment, is called “margin of preference”. Thus, for example, if the product is favored by a margin of preference of 20% and the ordinary import tax rate is 10%, the importer may withdraw the goods from customs by paying only 8%.

The main agreements signed by Brazil have as counterparts other South American countries and are described below.

III.7.1. Mercosur

Created in 1991, with the signature of the Treaty of Asunción, Mercosur comprises Brazil, Argentina, Uruguay, Paraguay and, more recently, Venezuela. It was founded not only as an agreement on tariffs, but also as an ambitious project to ultimately create an integrated economic environment among its members.

Mercosur is based on the reciprocity of rights and obligations between the Member States and makes provision for:

- a) The free circulation of goods, services and production factors between the countries, through the removal of import tariffs, non-tariff restrictions and any other measure of equivalent effect;
- b) The establishment of a Common External Tariff (TEC) and the adoption of a common trade policy in relation to third countries;
- c) The coordination of macroeconomic and sector policies among the Member States with a view to ensuring adequate conditions of competition; and
- d) The commitment of the member countries to harmonize their laws in pertinent areas, so as to strengthen the integration process.

The process of trade liberalization in Mercosur is based on the Agreement of Economic Complementation 18 (ACE 18), which encompasses the entire tariff universe of member countries.

In order to take advantage of the agreement’s tariff preferences, the importer has to produce, at customs clearance, the Certificate of Origin of one of the Member Countries, issued by an accredited agency in the exporting country.

Exporting to Brazil, within the Mercosur environment, is always a good option, due to the geographic proximity, the language affinity and the huge consumer potential of the Brazilian population.

III.7.2. Latin American Integration Association (ALADI)

Established by the Montevideo Treaty, on 12 of August 1980, its creation gave continuity to the process of Latin American integration, initiated in 1960 by the former Latin American Free Trade Association – ALALC.

It brings together Latin American countries, classified in three categories, according to their relative economic development, for the purposes of enjoying tariff preferences. Therefore, the lower the degree of relative development, the higher the margin of preference accrued; in turn, the higher the degree of relative development, the lower the margin granted.

- Countries with lower relative development: Bolivia, Ecuador and Paraguay.
- Countries with intermediate relative development: Chile, Colombia, Peru, Uruguay and Venezuela.
- Countries with higher relative development: Argentina, Brazil and Mexico.

The benefits (reduction in Import Tax rate) are also granted by means of margins of preference applicable to Import Tax and negotiated in agreements signed between ALADI member countries, which may be bilateral or multilateral (the so-called Economic Complementation Agreements).

Products negotiated in the agreements are indicated in the respective Customs Nomenclature classification for ALADI – NALADI/SH. These advantages can only be enjoyed by the Brazilian importer upon presenting the Certificate of Origin issued by an accredited agency of a Member Country to the agreement

III.7.3. Andean countries

Brazil has several agreements with Andean countries. It is important that the exporter look up in these agreements whether their product is favored by tariff preferences in Brazil.

It must again be stressed that these tax breaks will be formally granted to the Brazilian importer, during the process of customs clearance, upon presentation of the Certificate of Origin by an accredited agency of a party to the agreement.

The Economic Complementation Agreements that exist between Brazil and Andean countries are:

- ACE 36: Mercosur – Bolivia.
- ACE 58: Mercosur – Peru.
- ACE 59: Mercosur – Colombia and Ecuador (originally signed with Venezuela).

III.7.4. Other agreements

Within Latin America, Brazil has these additional agreements:

- ACE 35: Mercosur - Chile.
- ACE 43: Brazil – Cuba.
- ACE 53: Brazil – Mexico.
- ACE 54: Mercosur – Mexico.

Outside Latin America, Mercosur has close ties with African countries and India. The agreement between Mercosur and the Southern African Customs Union (SACU), formed by South Africa, Botswana, Namibia, Lesotho and Swaziland, currently includes two thousand products and will soon be enlarged to include the automotive industry.

The Mercosur – India agreement, signed in December 2005, while not yet effective, will create significant tariff breaks.

The MERCOSUR – European Economic Community agreement is still under negotiation.

III.8. International payments and currency exchange

The entry or exit of currency from Brazil necessarily involves a currency exchange contract, which must follow the norms set forth by the Central Bank of Brazil. In order to sign a currency exchange contract, a Brazilian company does not need to go to a bank, as it is made through Siscomex with an electronic signature. The negotiation of the exchange rate is set by phone with the bank's brokers.

In the case of a Brazilian import, the Central Bank requires that the buyer link to the Import Declaration the respective currency exchange contract, thereby proving that the payment to the foreign exporter has been made, a procedure known in Brazil as currency exchange coverage.

Regarding the negotiation of the exchange rate from *reais* to the foreign currency, note that the Brazilian exchange system is one of free fluctuation, that is, its own participants, including the Central Bank, define the market exchange rate to be used on the day the currency exchange contract is signed.

The means of payment to the foreign exporter will depend on the modalities agreed with the Brazilian importer.

III.8.1. Means of Payment

There are no currency restrictions in Brazil regarding the means of payment to be employed in imports.

In the case of payment in advance, the currency exchange contract will be made with the banking system without limits to the sums, in which case the financial risk is assumed by the Brazilian importer if the goods are not received.

When the payment is made through documentary credit for payment up-front or in instalments, the Brazilian banks will only deliver the original documents to the importer when the latter has formalized the respective currency exchange contract, thus converting reais into foreign currency to make the payment to the exporter.

If the mode of payment is a letter of credit issued by the Brazilian bank, the payment is guaranteed to the foreign exporter, provided the documentation presented is strictly in compliance with the credit demand. In this case, the currency exchange contract will become a financial settlement between the importer and the bank that issued the letter of credit.

It is important to highlight the existence of the Reciprocal Lending Agreement – CCR, a system agreed on by the central bank of Latin American countries, employed mainly in letter of credit operations, which offers greater guarantees to exporters.

Border trade between Brazil and neighboring countries can also be made in *reais*, thus exempting the Brazilian importer of the currency exchange contract.

CCR

Effective in Latin America for many years, the Reciprocal Lending Agreement “CCR — employed in international payments, especially in relation to letters of credit — facilitates the financial relationship among the region’s importers and exporters.

Through this agreement, the central bank of the importing country pledges to reimburse the central bank of the exporting country by means of a payment contract, backing the financial responsibility that the importer has with the exporter. Periodically, the contract account is settled between the central banks of the different Latin American Countries, performing the compensation and adjusting the existing credit and debit.

In the case of Brazilian imports, the Brazilian bank that issued the letter of credit requests the Central Bank of Brazil to bind the credit to CCR, which is formalized by means of a registration number.

The advantage in this system is that the Brazilian letters of credit do not need to be confirmed by a third bank, usually from a developed country, as they are backed by a contract of reimbursement guarantee that the Latin American central banks maintain within the CCR.

Thus, the bank charges to have a letter of credit issued in Brazil are reduced for the importer as the intervention of a confirming bank (which acts as guarantor for the issuing bank) is not required.

III.8.2. Financing of imports

A financed import is understood as the acquisition of goods and services for payment in instalments, classified as a trade operation associated to a financial operation, which can be in the *Supplier's Credit* modality (when the financier is the supplier itself) and *Buyer's Credit* modality (when financing is made by a third party for cash payment to the exporter).

The Brazilian importer has at their disposal a range of official and private financing options. The Brazilian Development Bank (BNDES) for example, grants financing to importers, mainly for products and supplies that are part of a finished product to be exported, an operation known as *drawback*.

The private bank network makes available to buyers a variety of lines of credit, ranging from the issuance of letters of credit to short, medium and long term financing.

Regarding the costs of financing imports, they are negotiated in line with international interest rates (Libor + *spread*), over which are imposed income tax. If the financier is a private bank, other charges may apply in addition to currency correction over the principal.

III.9. Special customs regimes

Special customs regimes constitute an exception to the general rules established in the ordinary customs regime that applies to imports/exports and are created with a view to encouraging the economic development and growth of the country. They offer to their beneficiaries the possibility of promoting the entry of goods into the customs territory (or their exit from the country) without payment of the burdens imposed on foreign trade. The goods subject to these regimes enter the country without the immediate requirement of paying the taxes levied on imports and the application of the regime is usually associated with strict customs control and with meeting certain conditions.

Brazil adopts several special customs regimes. The main ones are listed below with their key characteristics.

III.9.1. *Drawback*

The *Drawback* regime is applicable through the suspension, exemption or restitution of taxes imposed on imports destined for the industrialization of an exported product or one to be exported. It is regulated by SECEX Ordinance n° 35, dated 24 November 2006. Brazilian law makes provision for three types of *Drawback* application: Suspension, Exemption and Restitution.

Suspension: This regime is applied when the goods imported are to be exported after undergoing an industrialization process. In this case, the payment of the import taxes is suspended. This regime is granted by the Foreign Trade Secretariat (SECEX) and it becomes effective with the electronic issuance of the *Drawback* Concessionary Act. Verification is performed by confronting the imports performed with the exports linked to the respective Concessionary Act, in accordance with the data appearing in Siscomex.

Exemption: This regime is applied in the form of exemption from taxes required in the import of goods in quantity and quality equivalent to that used in the industrialization of a product that is proved as being already exported. The regime is also granted by SECEX through a Concessionary Act. To be entitled to this regime, companies have to provide proof of the imports and exports already performed, by means of the relevant electronic documentation recorded in Siscomex.

Restitution: This modality refers to the total or partial restitution of taxes paid in importing goods that are exported subsequently to industrialization. The regime is granted by the Federal Revenue and Customs Administration (SRF).

III.9.2. Temporary admission

Temporary Admission is the customs regime that allows for the entry of certain goods into the country, for determined purpose and period of time, with total or partial suspension of the payment of customs taxes imposed on their import and the commitment to have them reexported.

This regime is regulated by SRF Normative Instruction no. 285/03 and complementary laws that address specific situations, and aims to facilitate the entry into the country of:

- Goods destined for participation/inclusion in events of cultural, artistic, scientific, commercial and athletic nature, for assistance and rescue, for packaging and transportation of other goods and for tests and experiments, with total suspension of taxes;
- Machinery and equipment for economic use (in services or in the production of other goods), in the form of operational leasing, rent or loan, with partial suspension of taxes, proportional to the period of stay in the country; and
- Goods destined for active improvement of operations (assemblage, renovation, reconditioning, repairing, restoration, among others, applied to the goods themselves) with total suspension of tax payment.

It must be noted that the entry of goods that are the object of commercial leasing, contracted with leasing entities based abroad, into a customs territory is not to be confused with the temporary admission regime. Furthermore, it will be subject to the general norms that regulate the ordinary import regime.

Except in the cases provided for by law, the beneficiary of this regime must sign a letter of responsibility assuming the payment of suspended taxes in the case of regime abuse. In the case of non-compliance with the conditions, requirements or periods established for the application of the regime, a fine corresponding to 10% of the customs value of the goods is imposed.

Depending on the purpose and value of the goods, it may be required to produce the guarantee for the suspended taxes, in addition to the signed letter of responsibility.

III.9.3. Customs warehouse

The customs warehouse special regime in import is one that allows the storage of foreign merchandise in a customs facility of public use, with suspension of the payment of the taxes levied on the import. The regime also allows for the maintenance of the foreign merchandise in fairs, conferences, displays or similar events, held in a private facility, previously placed under customs jurisdiction for that purpose.

The great advantage of this regime is the possibility of partially nationalizing the merchandise as it is being sold.

In addition to the storage operation, the imported or exported merchandise admitted in this regime may also undergo the following operations:

- Display, demonstration and performance tests;
- Industrialization;
- Servicing or repair.

III.9.4. Free warehouse

The free warehouse special regime is one that allows the storage in a customs facility of foreign merchandise to meet the trade flow between neighboring and third countries.

This regime is only granted when authorized by an international agreement signed by Brazil. Although there are already agreements between Brazil, Paraguay and Bolivia, only the free warehouses of the ports of Santos and Paranaguá are in operation and are used by Paraguay for goods exported or imported by other countries.

III.9.5. Triangular trade (Back-to-back credits)

Known as *back-to-back credits*, this operation allows the importer to buy goods from an exporter with instructions that the products be shipped to a third country, without ever entering Brazilian territory.

The purchase, known as triangular trade, is performed on account of the Brazilian importer and will be duly authorized by the Central Bank and the Foreign Trade Department – Decex, as it constitutes a financial operation without physical transit of the merchandise in Brazil.

The advantages of triangular trade for the buyer are:

- Logistics with reduced freight and insurance costs, as well as other expenses;
- Reduction in delivery deadlines; and
- Reduction in financial and exchange costs.

III.9.6. Customs transit

The customs transit special regime is one that allows the transportation of goods, under customs control, from one point to another of the Brazilian territory, with tax suspension.

This regime is used in the transportation of imported merchandise that has not yet been nationalized from the port, airport or border post of entry in the country to the place where customs expedition will be performed.

Similarly, it is applied in the transportation of merchandise exported from the site of expedition to the port, airport or border post through which it will exit the country.

IV. TRADE PROCEDURES AND COMMERCIAL PRACTICES

Brazil is a naturally attractive market for any international company due to the size of its population and its high market potential, which is comparable to some major world markets. At the same time, the Brazilian market is highly complex and varied, spread across a great number of large urban centers, and did not develop the culture of consuming imported products. Furthermore, its productive sector is quite sophisticated and diversified, with a relatively small number of goods for which there is no national production.

In this context, the task of selling goods in the Brazilian market does not seem to be an easy one, especially for South American businesses which, generally speaking, are small in size and have a reduced scale of production, when compared to the magnitude of the Brazilian market. What should be done, for example, for a good harvest of Peruvian olives to reach the Brazilian consumer? The job calls for some key tasks, such as surveying the market, getting to know about business practices in Brazil and the country's government procurement system, identifying the best distribution channels available, dealing with trade promotion and even becoming aware of the business and cultural customs in the country.

IV.1. Market survey

The exporter must collect as much information as possible about the tastes and preferences of the Brazilian consumer, as well as the best markets in the country in which to place their products, thus opening the right doors into the existing market reality.

For example, when dealing with products for human use or consumption, in general, it is best to start with the markets in the South and Southeast regions, comprising the states of São Paulo, Rio de Janeiro, Minas Gerais, Espírito Santo, Rio Grande do Sul, Paraná and Santa Catarina. This is where the highest levels of per capita consumption are found and where consumption patterns are more diversified.

Ideally, one of these states should be chosen as the first point of entry and, subsequently, as business progresses, expand contacts to the remaining regions. Thus, for instance, initial contacts can be made with potential importers in São Paulo and, later on, after consolidating the initial exports, advance to the cities of Rio de Janeiro, Belo Horizonte, Vitória, Porto Alegre, Curitiba and Florianópolis, which are the capitals of the aforementioned states.

In these large Brazilian cities, there are millions of consumers that marketing strategists have stratified as belonging to classes A, of high purchasing power, B, divided into upper and lower middle classes, and the so-called classes C and D, of lower purchasing power, but which also constitute an excellent market for certain consumer products.

When dealing with intermediary products or capital goods, whose consumers are companies, the exporter's strategy should focus on Brazilian importers that have a demand for the product, regardless of the state in which they may be located. To this end, the exporter can make use of the **Brazilian Importers Directory**, made available by Brazil's Ministry of External Relations to all the embassies and Trade Promotion Sectors of the other South American countries, and also found on the website address <http://www.braziltradenet.gov.br>, accessible via the "PSCI" link.

IV.2. Business practices

Doing business with Brazilian importers requires that the foreign exporter be firm about the sale and payment conditions that are intended to be set during the preliminary negotiations, be it by e-mail or personally. The Brazilian buyer usually makes a detailed research on the existing suppliers in the world market and will certainly have contacts with companies from other countries that may offer the product.

The exchange of substantial technical and business information about the operation is a common practice. Only after analyzing the viability of the proposition, will the importer request the *Pro Forma* Invoice (see section III.4.2) to be sent. Even then, this paper formality will not imply the placement of an order, as the importer will use the *Pro Forma* Invoice only to perform the company's internal procedures. The effective approval of the purchase from a given supplier will occur later on.

There are three essential issues to be dealt by the parties during preliminary negotiations : the price, delivery time and the forms of payment (see section III.8.1).

As for the unit price, in addition to negotiating a possible discount, the buyer will wish to determine the conditions of the sale represented by the Incoterms currently in use in international trade.

The deadline for the cargo delivery in the country of destination is yet another important issue for the buyer. The duration of the trip up to the arrival of the goods in Brazil, which depends basically on the means of transportation used and the time required for their nationalization in customs, are factors that influence the decision to import from a neighboring country or from a competing supplier in another region.

With regard to the forms of payment, there are no currency restrictions on Brazilian imports, in conformity with the current Central Bank regulations. But it must be noted that the Brazilian importer is unlikely to perform purchases with payment in advance, although some buyers require the bank guarantee called *Refundment Bond*, which allows the importer to recover the advanced money, if the exporter fails to ship the merchandise.

Brazilian importers usually prefer the form of payment known as documentary credit, which can be paid up-front or in instalments, and through which the buyer bypasses the bank charges of opening a letter of credit. This practice relies on the level of trust that the exporter sets on the client, as the banks do not give financial guarantees on the merchandise after shipment.

As for the use of letters of credit, the Brazilian importer habitually attempts to persuade the exporter to avoid this form of payment, as the bank charges and the requirements for local guarantees in Brazilian banks are very stringent and this may make the transaction unfeasible.

In the case of the South American exporter, the payment by means of a letter of credit has an advantage: there is no need for a confirmation of the credit, due to the Reciprocal Lending Agreement – CCR existing in Latin America with the participation of the central banks. All that is needed are the guarantees from the issuing bank and the irrevocability of the document.

It must be stressed that the requirements and instructions set by Brazilian importers on letters of credit are objective, direct and without major complications, with a focus on the shipment time and the documents that the exporter needs to present to the bank. Occasionally, an inspection of the cargo prior to shipment may take place, which is conducted by an inspection firm of international renown. However, merchandise inspection prior to shipment in the port of origin is not mandatory in Brazil.

It must be noticed as well that the South American exporter must closely follow the requirements in documentary credits, as any discrepancy, in addition to halting payment, may harm the importer from the logistic and customs viewpoint, which includes fines and penalties provided for by customs regulations and imposed by the Federal Revenue and Customs Administration during the process of nationalization.

In case of litigation and controversy between the parties, depending on the form of payment, the issue can be settled in the light of the rules of the International Chamber of Commerce – ICC rules or, if there is no agreement, by judicial means within the jurisdiction chosen, which can be the supplier's or the buyer's country.

IV.3. Government procurement

In any country, the government is a major client and that is not different in Brazil. In addition to the Brazilian Federal Government, there are 26 state governments, the Federal District government and over 5,500 municipalities, some of which are quite large. At any government instance, procurement is regulated by the federal Law no. 8,666, dated 21 July 1993, which establishes the need for bidding processes for these purchases, whether of goods or services, including those originating abroad.

The Ministries, mixed-capital companies, autonomous State companies and state agencies are required to conduct import operations by publishing government procurement opportunities and inviting interested parties in participating in a public pricing bid. The selection criteria depend on the content of the announcements, but the criterion of lowest price is normally prevalent, provided the product's technical requirements and the supply conditions are met. In the case of a tie between the proposals presented by a national firm and a foreign one, the law will favor the national product.

Normally, a bank guarantee is required together with the proposal; should the winning company renounce signing the supply or execution contract, the guarantee given will cover the expenses of the new bid.

All public bidding is posted on the Internet.

IV.4. Distribution channels

The exporter may choose from three different ways of placing their products in Brazil, depending on their business interests and the needs of the consumer market.

IV.4.1. Direct export

In this case, the exporter will negotiate directly with importers, be them the final consumers of their products or not. It is recommended that, prior to the initial contact, a detailed market survey be made to identify the potential buyers, thus avoiding wasting time with Brazilian companies that, while related to the product, do not represent a real business prospect.

This strategy demands a constant effort and considerable financial expense from the exporter, as it entails frequent trips to Brazil to take care of business directly with the buyers.

The Brazilian importer favors direct contact with suppliers as they take into account the decision power of the exporter, allowing technical queries related to the product to be cleared and, at the same time, to carry out negotiations related to the remaining sales conditions and towards more competitive prices.

To avoid considerable expenses, the exporter should have in mind a strategy geared towards those really interested in their merchandise, which may require substantial traveling across the Brazilian states.

IV.4.2. Indirect export

The advantage in this distribution channel is that market expenses in Brazil are considerably reduced for the exporter, in consequence of the outsourcing of sales efforts to a specialized company.

In Brazil, these intermediary companies are divided in two organizational forms:

- Trading Company;
- Commercial Company.

In Brazil, Trading Companies are commercial companies constituted pursuant to Decree-Law no. 1,248, dated 29 November 1972, which requires that applying companies acquire a special license from SECEX and from the Federal Revenue and Customs Administration. They must be constituted as a stock company and they possess a minimum capital set by the National Monetary Council.

The exporter needs to take into account that trading companies, by force of their very activity and financial power, focus primarily on large import orders. Therefore, the exporter must be capable of providing sizeable volumes of their product, often for immediate or programmed shipment.

These companies are located across the country, mainly in the capital cities. Thus, the exporter can expect to find this commercial channel in any state.

Commercial companies, in turn, are abundant in Brazil, as their constitution is simplified and they can be limited liability companies with reduced capital. They are intermediary companies between the foreign supplier and the final buyer or consumer. They are importers, although the commercial activity they perform is the resale of products on the national market.

From the South American exporter's point of view, introducing their products through these companies is in general a good business strategy, as the latter know the market and have direct contacts to make the resale. Furthermore, expenses are reduced since the commercial importers take charge of the entire trade and customs procedures for the entry of the merchandise, in addition to being in close contact with the buying market, thus facilitating the marketing of the product in the regions they operate.

When the volume of business becomes considerable, signing a contract of exclusivity may be necessary. In this case, the exporter is advised to do it while taking into account the commercial and financial capacity of the intermediary company. It would not be convenient, for instance, to give national exclusivity rights to a company whose activity is limited to some states of the Brazilian federation, unless it is willing to make investments that will enable its commercial horizons to be broadened to the other states.

Some exporters prefer to work with several import firms, located in different Brazilian regions, thus avoiding wasting time with a single importer which often may not have the business clout to cover the entire national territory.

Other suppliers prefer the strategy of negotiating only with intermediaries located in the large capital cities, granting exclusivity to import companies that really show potential in the capital where they are based.

IV.4.3. Sales Representative

Another way to reach the Brazilian market is through business representatives, who may be freelancing professionals or companies which, for financial or commercial reasons, opt to work on the basis of commissions on the volume of sales.

In this case, the intermediation does not involve an import operation on the part of the representative, but aims to seek Brazilian clients willing to buy the products of the South American exporter.

There are in Brazil a great number of professionals with vast experience in foreign trade, especially in imports, who are willing to represent foreign companies wishing to introduce their products into the Brazilian market. However, the exporter needs to be meticulous when choosing a commercial agent to avoid unnecessary loss of time and operational expenses.

As in any part of the world, there are representatives that accept to work with any product " being specialized in none " and thus approach the market without the due technical background, which may result in business outcomes that are below the exporter's expectations.

The export company should select properly their sales representative, restricting their action to the local market where they operate " be it a region, state or city ", thus, taking into account the large dimension of the Brazilian market.

Normally, exclusivity is granted to a representative only after a certain period of experience and provided they have achieved concrete sales results. National level exclusivity contracts should be avoided, especially if the commercial agent is a natural person or a small company.

As for the payment of commissions, the exporter can combine three modalities practiced in Brazil:

- "Graphic account" (Conta Gráfica): the value of the commission to be paid to the commercial agent is retained in the Brazilian bank which, after paying the exporter, arranges for the commission to be paid to the representative. Normally this is the preferred option by commercial agents, as the bank handles the money of both parties separately, so the agent does not have to settle directly with the exporter.
- By Remittal: the Brazilian bank pays the exporter the sum of the invoice and the commission is paid directly to the representative by the exporter. This case requires a relationship of trust between the parties.
- Deductible from the Invoice: in this case, the importer retains the commission value and arranges payment to the representative, which also requires a relationship of trust between the parties.

In regard to value of the commissions, the parties can agree on a percentage to be calculated over the FOB value of the operation. At the time of registering the Import Declaration in Siscomex, the chosen form of payment and percentage of the commissions must be stated.

IV.4.4. Opening a sales office in Brazil

In a broader sales strategy, it is possible that the exporter will wish to set up their own structure in the Brazilian market by opening an office for contacts with potential direct or indirect importers. If this office is also intended for import operations, it should be constituted as a commercial company.

There are no administrative, currency or customs restrictions to open a branch of a foreign company on national soil and it can be constituted with the participation of Brazilian or foreign partners. The branch is considered a national company, for commercial, fiscal, legal and public registration purposes.

Brazilian employees are supported by the existing labor legislation as well as foreign employees who have fixed residence in Brazil. The same does not apply to foreigners in the country on a temporary basis, only to perform professional activities pertaining to the commercial objectives of the branch.

From the viewpoint of currency exchange, the Central Bank imposes no restriction on the entry of foreign currency for office maintenance or for remittals resulting from profit and dividend, pursuant to the procedures that apply to each case.

It must be noted that it is customary in Brazil for offices to be installed in office buildings, usually located in downtown areas or in residential zones that are specifically authorized for such purpose. Therefore, such norms have to be observed when renting an office as well as other specific restrictions, such as if there will be movement of merchandise on the premises.

IV.5. Import logistics

The logistics practiced in Brazilian import operations are primarily of a maritime nature. Air and land transportation also have some importance, but railroad use is still incipient.

IV.5.1. Sea transportation

A great deal of the movement of goods between South American countries takes place by sea, whose routes cover the main ports: La Guaira (Venezuela), Barranquilla (Colombia), Guayaquil (Ecuador) Callao (Peru), Valparaiso (Chile), Buenos Aires (Argentina), Montevideo (Uruguay) and the Brazilian ports of Rio Grande (Rio Grande do Sul), Rio de Janeiro, Santos (São Paulo), Vitória (Espírito Santo), Salvador (Bahia), Suape (Pernambuco), Fortaleza (Ceará) and Belém (Pará).

These routes are often used by established transportation companies, with the duration of journeys varying according to the location of the port of origin on the Pacific coast in relation to the destination of the cargo in a Brazilian port. Between the ports of Callao and Santos, for example, the journey lasts for a maximum of 15 days.

Naturally, the preference among South American exporters and importer for sea transportation is based on advantages such as the possibility of transporting large amounts of merchandise, thus cutting down freight cost. This cost is of great importance to import decisions due to the fact that, as discussed before, it is part of the customs value of the operation, over which import taxes are calculated.

Modern developments in this means of transportation also allows for all types of goods to be freighted, from hazardous and fragile to perishable ones, thus favoring South American countries whose exports are heavily reliant on farm products, meat, fish, among other products of the kind.

Moreover, freighters that use these routes are not required to perform transshipment, thus ensuring that scheduled times between the ports of origin and destination are followed.

Brazilian shipowners are represented by a network of agents, which are called in Brazil as maritime agencies, located in the main capital cities and authorized to negotiate freight with exporters and importers and issue bills of lading and other documentation related to the shipped goods.

There are no restrictions in Brazil concerning the payment of international freight which, depending on the Incoterm agreed, may be *collect* or *prepaid*.

IV.5.2. Air transportation

The use of this means of transportation is normally associated with urgency in receiving the cargo, and it is no different in South America. The major advantage is the speed of delivery, of course, but the cost of air transportation, whose fares are calculated by kilogram, is higher than the costs of sea transportation, in which the freight is established by ton, cubic meter or transported unit (container).

There are several air freight companies that operate between the capitals of South American countries and virtually to any destination inside the Brazilian territory. One should not forget courier companies which, in addition to documents, are allowed to transport small packages.

Using this means of transport, the exporter may negotiate fares with airfreight agents –companies authorized by the airlines to perform the commercial intermediation – or even directly with the airlines themselves.

Fares, charged by weight, are negotiable and may be formalized by the exporter or the importer with the airfreight agent in the country of origin or destination of the cargo.

Most Brazilian airlines are members of the International Air Transport Association (IATA) or the International Civil Aviation Organization (ICAO). That is the reason why they are required to charge established freight duties, which must be mentioned in the bill of lading, denominated Airway Bill – AWB.

There are other companies not associated to these organizations that maintain airfreight operations with negotiable freight charges. As they are not required to maintain regular routes, they can afford to offer freight charges below those practiced by IATA.

The average time of air travel between a country on the Pacific coast and cities located in Brazil's South and Southeast regions is around six hours.

For destinations located in the North, Northeast and Center-West regions, there will necessarily be transshipment at the airports of Viracopos (state of São Paulo) or Galeão (state of Rio de Janeiro), thus extending traveling time, depending on transshipment logistics and flight hours to the cargo's final destination.

Depending on the volume of available cargo, some airlines may be in a position to make a direct flight between the South American capitals and any Brazilian city, on a charter basis.

Brazilian airports are run by the state-owned company Infraero (Brazilian Airport Infrastructure Enterprise). The National Civil Aviation Agency (ANAC) is in charge of supervising the national aviation control and the international agreements of which Brazil is a signatory.

IV.5.3. Road transportation

Since almost all South American countries share land borders with Brazil, road transportation is a natural option for trade in the region. There are several land routes and specialized companies that freight cargo between countries on the Pacific Coast and Brazilian destinations.

From Chile, for example, the route goes from Santiago to Ciudad de los Andes, on the border with Argentina, passing through Mendoza and, from then on, the cargo can proceed to the Brazilian borders in the South region through the border posts of Chuí (on the Uruguay border), Uruguiana (on the Argentine border) or Foz do Iguaçu (triple border with Argentina and Paraguay), arriving at the final destination, which may be Porto Alegre (state of Rio Grande do Sul), Florianópolis (Santa Catarina), Curitiba (Paraná), Belo Horizonte (Minas Gerais), Rio de Janeiro, São Paulo and Vitória (Espírito Santo), distributing cargo along the way in intermediary cities or following routes that lead to the North and Northeast states.

The average time consumed in the transport of goods from the Chilean capital and the Brazilian border is approximately 15 days, depending on the conditions of the route.

Departing from Peru, in the cities of Lima, Arequipa or Tacna, the route follows the Pacific road, passing through Puno (Peru – Bolivia border) towards La Paz, Cochabamba and Santa Cruz de la Sierra, arriving at Corumbá (in Brazil's Center-West region, on the border with Bolivia) and, from this point, the cargo is distributed to the states of Acre, Mato Grosso, Mato Grosso do Sul, Goiás, Amazonas, Rondônia, Roraima and other destinations in the North and Northeast regions of the country. It can also take the opposite direction, towards the South and Southeast states.

Coming from Ecuador, Colombia or Venezuela, the route crosses the Amazon to Tabatinga and other border locations in the North region, and then on to Manaus (state of Amazonas, where is located the important Free Zone of Manaus), Boa Vista (Roraima), Macapá (Amapá), Porto Velho (Rondônia) and to capitals in the Northeast states: João Pessoa (Paraíba), Natal (Rio Grande do Norte), Belém (Pará), Teresina (Piauí), São Luís (Maranhão) and Fortaleza (Ceará).

Within Mercosur, developments in customs unification among member countries have facilitated transportation logistics between Brazil, Argentina, Uruguay and Paraguay, and authorized companies are required to transit with a document denominated International Cargo Declaration – MIC, which authorizes cargo transportation on the roads of member countries.

It is important to highlight that, in the case of road transportation, the Brazilian importer can perform the clearance of the merchandise on the borders where there are outposts of the Federal Revenue Service and Customs Administration, with the Siscomex system working to assist importers.

All freight companies that exploit South American land routes must be duly authorized, pursuant to the Agreement on International Land Transportation – ATIT, signed by Latin American countries. In Brazil, the regulatory and supervisory agency of this activity is the National Agency for Land Transportation - ANTT.

IV.5.4. Railroad transportation

International cargo transportation by rail is underdeveloped in Brazil and is limited to the neighboring countries of Argentina, Paraguay and Bolivia.

Since the 90s, Brazilian railroad companies have been privatized through operational concessions and currently the country has a network of 28,000 km, with track widths of 1.0 m to 1.6 m.

Vehicles are made of steel or aluminum and their freight capacity will depend on their traction power, size of the wagons and the train composition, with each wagon capable of carrying up to almost 100 tons of cargo or containers.

Freight is charged on the basis of a ton equal to 3.5 cubic meters, but it can also be accepted in the form of closed vehicle with a single freight.

In this means of transportation, the bill of lading denominated International Rail Transport – TIF is used.

The most frequently used international route is the one from Santa Cruz de la Sierra to Corumbá (on the Brazil-Bolivia border), and then on to the states of Mato Grosso and Mato Grosso do Sul, where the cargo is distributed to the South and Southeast states.

IV.5.5. International insurance for cargo

Contracting international insurance for cargo is not mandatory for the Brazilian importer, but, due to commercial and financial security reasons, companies tend to opt for insurance and the issuance of the respective policy with Brazilian insurance companies.

Regardless of the means of transportation, the Brazilian importer will usually prefer to take out an insurance policy of the *House to House* type. Frequently, extra clauses, such as *Strike* or *Act of God* which cover, respectively, the risks of strikes and natural disasters, are added to the insurance contract.,.

Insurance can be contracted directly from the insurance company, without the intermediation of a broker, who performs an optional role in the Brazilian market. The South American exporter must inform the importer, prior to the shipment of goods, all the data related to the cargo, so that the insurance company can formalize cargo coverage, depending on the means of transportation chosen.

It is worth noting that the insurance premium, along with the freight and the FOB value, comprise the customs value that will be used to calculate import taxes.

IV.6. Trade promotion

Successful exports depend, to a large extent, on successful strategies to promote the products in the Brazilian market, especially when dealing with manufactured goods, whose quality, brand name and technology, among others, have an important role in consumer choice. In this context, some relevant information related to the most effective means of trade promotion in the Brazilian market are essential for choosing the right marketing strategy.

IV.6.1. Trade Fairs and Exhibitions

These are traditionally the most widely known and used means around the world for efficiently offering foreign products in a target market. Trade fairs and shows of the most varied products and industries are held in Brazil virtually throughout the year, especially in the larger cities. Here, the foreign exporter can participate either as an exhibitor or visitor.

The Ministry of External Relations has posted on the Internet, at the website <http://www.braziltradenet.gov.br>, an official calendar of the main trade fairs held in the country. The Annex II to this publication has a list of the main events that annually take place in Brazil.

IV.6.2. Trade missions

The Embassies, Consulates, Chambers of Commerce and the Ministry of External Relations (MRE), supported by other agencies and ministries, are at the disposal of South American government and private entities that wish to visit the Brazilian market through trade missions.

It is important that initial contacts be made still in the country of origin, with prior notice, in order to engage in logistics, administrative and customs support systems. The same applies to contacts with potential importers.

Ordinarily, the organization of a business visit is coordinated by Brazilian entities and their counterparts in the country of origin (Chambers of Commerce and Industry Associations, for example) with the support of the Brazilian Embassy and the country's consular representation in Brazil. The Annex I to this publication has further information on official agencies, chambers of commerce, industry associations and other relevant institutions in Brazil, as well as on Brazilian Embassies and Consulates located in South American countries.

IV.6.3. Advertising and marketing

Although these are costly strategies, the foreign exporter will find in the Brazilian market a range of publicity, trade promotion and marketing vehicles that are specially focused on the market that they intend to reach, regardless of the region.

There is an array of companies specialized in these activities, and they can be identified through the Brazilian embassies and consulates abroad, or through the Consular representations of the exporter's country in Brazil.

IV.6.4. Business trips

Visiting Brazil on business, far from being an adventure, may turn out to be a commercial success, provided the trip is strategically planned in advance.

While in the country of origin, the first step is a preliminary contact with possible and potential Brazilian importers, in order to identify the real interest in purchasing the product and the possibility of a meeting during the visit.

It must not be forgotten that Brazil is a country of continental proportions and that the clients to be visited may have other engagements in places that are far from the company's headquarters. Thus, it is important to arrange the meeting with previously established day and hour and during business hours.

Before the trip, some arrangements have to be made by the business person, so as to make their stay in Brazil more productive:

- Make a price list of Brazilian products in foreign currency (essentially, US dollars);
- Bring samples and catalogues of the products to be exported;
- Bring business cards, containing the company's website address;
- Arranging entry visas, if needed;
- Take the required vaccines;
- Note down the complete addresses of the clients to be visited as well as of other potential clients; and
- Make advance arrangements for hotels and book flights, including those that will be taken within Brazil.

It must be noted that Brazilian capitals are large metropolitan cities. In this regard, it is advisable to make sure the visits are appropriately spaced in time.

V. GENERAL ADVICE TO EXPORTERS

Dealing with Brazilian clients is not a complicated task. While meetings are formal business events; in Brazil, they tend to happen in a pleasant and relaxed atmosphere.

However, the country's business and cultural customs must be respected, so as to avoid certain behaviors that may cause surprise or even embarrassment.

V.1. Business and cultural customs

Business meetings must be arranged in advance, so that clients can work them into their schedules. In Brazil, business meetings are normally held in offices. A client will hardly ever schedule a meeting in a hotel or at their residence, as sometimes happens in other countries.

Upon arriving in Brazil, reconfirming the date or time of a meeting is not usually required. In a Brazilian company, a secretary will normally keep track of appointments and will inform all participants about possible changes.

Punctuality is an issue, as the visitor needs to take into account the existing difficult traffic conditions in the large Brazilian cities.

Brazilian importers will appreciate receiving all the technical and commercial information on the product and its price, including the customs classification, as this data will enable them to design an import spreadsheet containing items such as taxes, fees, storage and port expenses, so as to quickly arrive at a final decision on the purchase. Therefore, it will be advantageous to the exporter if they have all the product information readily available.

However, clients should not be pressured in the hope of achieving a prompt decision, as parallel routine consultations on customs procedures may delay the decision-making process. What may happen in a meeting is that the exporter will be requested to send the *Pro Forma Invoice*. Therefore, exporters must not forget to have the company's letterhead stationery on them.

It is important to note that once the deal is formalized, the price and the form of payment must not be changed.

The schedule for shipment in the country of origin is another essential piece of information because, depending on the means of transportation, the duration of the journey is an important factor in the client's plans to sell the product in the internal market.

Extreme care must be taken in relation to the quantities offered. When dealing with products for human consumption, for instance, the orders can be large, given the size of the Brazilian consumer market. Thus, it is important to make clear to the client if the order can be met on time and in the requested amount.

Be prepared to take part in the meeting in an objective and direct manner, and be clear and firm when dealing with prices, schedules and forms of payment. Expect the secretary to interrupt the meeting or the client's cell phone to ring occasionally.

Brazilian business people will usually handle negotiations by themselves or at most with another person that may in some way be connected to the matter inside the company.

As far as possible, an effort must be made to provide catalogues and websites in several languages, including Portuguese, so that technical information will not have to be translated or explained during the meeting.

Moreover, no questions should be left without an answer, as this will delay the client's decision. The lack of data or information may also make the client uneasy about closing the deal.

Warranties, after-sales service, replacements and servicing or any other after sales commitments that may be required must be clearly explained, especially with regard to finances.

For small or medium sales, it is not usual to sign commercial contracts, as the *Pro Forma* Invoice meets that purpose. However, if the transaction involves goods and sums which the exporter deems to merit greater formality, a contract may be proposed, which will include all the procedures to be honored by the parties. This contract can be registered at a notary (*cartório*, in Brazil) and the parties may choose a jurisdiction to deal with any legal dispute that may arise. The contract must be written in both languages.

Some importers will usually discuss the key points in the contract during the meeting and will submit the final text for approval by fax or e-mail.

When it becomes clear that the client is not interested in the deal, the meeting should be brought to an end, as Brazilian business people are rarely direct in the sense of clearly stating they have no interest in the product. They will normally let negotiations stretch until they die out, when the exporter finally realizes there is really no possibility of making a deal.

With regard to cultural aspects in Brazil, the foreign exporter is advised to take certain precautions. There is no behavior handbook or manual on how to deal with Brazilian clients. It must be taken into account that in general they are of Latin origin, like most of their South American neighbors, but have certain peculiarities. The idea that Brazilians are not punctual does not apply to the business environment, as Brazilian business people are punctual and will often use a cell phone to let others know they will be late for a meeting due to some unforeseen event.

As for the dress code, formality is advised, and men should wear suit and tie while sober clothing is recommended for women.

Another striking cultural aspect in the business world is the objectivity in dealing with the agenda in a meeting. However, it is expected that before the meeting starts, some light conversation will take place, usually involving news in the media or even some teasing about the soccer team of those present. To Brazilians, these are ways of "breaking the ice". So, the visitor may be expected to make some comments on their

country or some relevant fact, but this should be brief and, if possible, the topic should be approached in a light-hearted manner.

Avoid making comments about politics, the economic situation or, for that matter, issues related to Brazilian foreign trade that you may not agree with, as this may lead to inconvenient comparisons.

In the ice-breaking stage, the traditional cup of coffee is almost certainly offered together with water, which may be still or sparkling. Although served in a small cup, the coffee is strong, differently from other Latin American countries, and may be sweetened with sugar or sweetener. This whole ritual will take place in a cordial atmosphere, while those present usually drink the coffee and then the water. At this point, the exporter may seize the opportunity to hand out business cards and small company gifts that they may have brought along, such as key rings or pens.

You will also receive the client's business card. Make sure you register the name of your interlocutor and then start talking about your company and product. It could be said that this is the meeting's starting point. Your presentations should be objective, brief and clear, and if a technical presentation is required, do not be patronizing, as it is assumed the client will also be knowledgeable about the product they wish to purchase. Few questions will be made during your presentation, but in the ensuing stage many will be raised related to all aspects of your product, including prices.

At this time, do not be discomposed if someone enters the room or the cell phone rings, as it is habitual for some to leave the room for a while in order to answer the phone. Make sure that your your presentation comes to an end as naturally as possible.

Do not forget that you are the visitor. Therefore, pay close attention to signals from the client so as to pick up hints that the meeting is over. In these occasions, everybody normally stands up and, if the mood is appropriate, further light conversation with some humorous comments will ensue.

Depending on the business mood established, an invitation to lunch or even a business dinner to pursue negotiations is possible. These initiatives should therefore not be treated as mere social events.

In such cases, the client may make some comments on the Brazilian national cocktail, the *caipirinha*, but this does not necessarily mean you are being invited to try it. Participants will often just drink water or a soft drink.

Often, the topic of the conversation will move from business to social matters, such as soccer, carnival or Brazil's natural beauty, but this is only a strategic pause and business talk will soon continue.

The visitor will hardly ever be invited to visit the client's family, unlike in other countries. However, if the business topic has dried up, Brazilians like to pursue conversation on personal matters, informally and discretely.

When it is time to pay the check, take the initiative to call the waiter and hand him your credit card, even if the client insists on paying the bill, as your attitude will be welcomed not because of your financial means, but of your courtesy.

As you leave, the client may wish to take you to your hotel. Kindly accept, as Brazilians like to make sure you will arrive safely.

If you have to spend the weekend in the city, for any reason, do not expect to be invited to the client's home. Yet, if this happens, make the visit strictly social and avoid talking about your business with the client in front of their spouse and children.

With respect to colors worn in Brazil, there are no taboos of a cultural or religious nature.

V.2. What to avoid

Good manners in an international executive require personal and professional composure and it goes without saying that common sense should prevail, taking into account local business and cultural customs. However, certain behaviors must be avoided, as they will tarnish the image the client will have of your company and this may compromise the sale. Such behaviors include:

- Not replying promptly to the client's e-mails.
- Promising to export above production capacity.
- Changing the price after formalizing the *Pro Forma* Invoice.
- Not sending samples promised.
- Unilaterally changing the agreed forms of payment.
- Imposing an Incoterm that the client will not accept.
- Shipping the merchandise in quantities that are different from those promised.
- Delaying the remittal of necessary documentation.
- Not justifying discrepancies in the documentation.
- Not inviting the client to visit your country.
- Criticizing your country or Brazil.
- Not meeting occasional changes in the product required by the client.
- Not cooperating in cases of insurance indemnity.
- Insinuating that your risk is not being paid, if the payment is not made through a letter of credit.
- Insisting on advance payment, alleging lack of trust.
- Saying you will make a credit insurance, suggesting mistrust.
- Criticizing Brazilian customs formalities.
- Saying you do not like the Portuguese language.
- Saying that Brazilian capital cities are chaotic.
- Criticizing Brazilian cuisine.
- Showing disproportionate fear about urban violence in Brazil.
- Making exaggerated praise of your country, as you compare it to Brazil

ANNEXES

ANNEX I. GOVERNMENT BUREAUS, AUTONOMOUS STATE COMPANIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

1. BRAZILIAN GOVERNMENT BUREAUS

➤ **Presidência da República (The Brazilian Presidency)**

Eixo Monumental, Praça dos Três Poderes, Edifício Palácio do Planalto

Phone: (0**61) 3411-1221 Fax: (0**61) 3411-1222

www.planalto.gov.br

➤ **Vice-Presidência da República (The Brazilian Vice-Presidency)**

Phone: (0**61) 3411-2901 Fax: (0**61) 3226-9871

www.planalto.gov.br

➤ **Ministério da Agricultura, Pecuária e Abastecimento (Ministry of Agriculture, Livestock and Supply)**

Esplanada dos Ministérios, Bloco D, 8º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3226-5161, (0**61) 3218-2800 Fax: (0**61) 3225-9046, (0**61) 3226-8091

www.agricultura.gov.br/

➤ **Ministério da Ciência e da Tecnologia (Ministry of Science and Technology)**

Esplanada dos Ministérios, Bloco E, 4º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3224-4364, (0**61) 3223-4134, (0**61) 3317-7506 Fax: (0**61) 3225-7496

www.mct.gov.br/

➤ **Ministério do Desenvolvimento Agrário (Ministry of Agrarian Development)**

Esplanada dos Ministérios, Bloco A, 8º Andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3223-8076, (0**61) 3314-8002/03 Fax: (0**61) 3322-0492

www.incra.gov.br/

➤ **Ministério do Desenvolvimento, Indústria e Comércio Exterior (Ministry of Development, Industry and Foreign Trade)**

Esplanada dos Ministérios, Bloco J, 6º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3329-7002/7001/7007/7226 Fax: (0**61) 3329-7230

www.mdic.gov.br

➤ **Ministério da Fazenda (Ministry of Finance)**

Esplanada dos Ministérios, Bloco P, 5º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3321-3995/2689, (0**61) 3322-2438 Fax: (0**61) 3412-1721

www.fazenda.gov.br/

➤ **Ministério de Minas e Energia (Ministry of Mines and Energy)**

Esplanada dos Ministérios, Bloco U, 8º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3319-5041/43, (0**61) 3223-9059 Fax: (0**61) 3319-5058, (0**61) 3226-9692

www.mme.gov.br/

➤ **Ministério das Relações Exteriores (Ministry of External Relations)**

Esplanada dos Ministérios, Bloco H, 2º Andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3224-4694, (0**61) 3322-2977 Fax: (0**61) 32261762

www.mre.gov.br/

➤ **Ministério dos Transportes (Ministry of Transportation)**

Esplanada dos Ministérios, Bloco R, 6º andar, CEP 70068-900 Brasília – Distrito Federal

Phone: (0**61) 3224-0185/0995/0159, (0**61) 3223-1047 Fax: (0**61) 3226-4864

www.transportes.gov.br/

➤ **Ministério da Cultura (Ministry of Culture)**

Esplanada dos Ministérios, Bloco B, sala 401 CEP 70068-900 Brasília - Distrito Federal

Phone: (61) 3316-2171 / 2172, Fax: (61) 3225-9162

www.cultura.gov.br

➤ **Ministério do Meio Ambiente (Ministry of the Environment)**

Esplanada dos Ministérios, Bloco B, 5º ao 9º andar, CEP 70068-900 Brasília – Distrito Federal

www.mma.gov.br

2. BRAZILIAN EMBASSIES IN SOUTH AMERICA

➤ **Asuncion (-1h)**

Calle Cel. Irazabal, esq. Eligio ayala

Casilla de correo 22

Asuncion – Paraguay

Phone: (59521) 214-680/534/466

Phone: (59521) 220-971

Phone: (59521) 213-450

Fax: (59521) 212-693

E-mail: parbrem@embajadabrasil.org.py

Web: www.embajadabrasil.org.py

- *Centro de Estudos Brasileiros (Center of Brazilian Studies):*

25 de mayo, 1875 esq gen. Aquino
Casilla de correo 197
Asuncion - Paraguay
Phone: (59521) 3227-188 / 3200-490
Phone-fax: 3200-374

➤ **Bogota (-2h)**

Calle 93, n. 14-20, piso 8
Apartado aereo 90540
Bogota 8 – Colombia
Phone: (571) 218-0800
Web: www.brasil.org.co
E-mail: embaixada@brasil.org.co

- *Instituto de Cultura Brasil-Colômbia (Brazil-Colombia Cultural Institute)*

Calle 93, número 13 a - 75
Phone: (571) 617-0625/0645
Fax: (571) 236-3648

Attaché:
Phone: (571) 218-2381 (Army/Navy)
Fax: (571) 623-2074 (Army/Navy)

Attaché:
Phone: (571) 623-2075 (Air Force)
Fax: (571) 623-2076

Attaché:
Phone/Fax: (571) 601-9508 (Federal Policy)
E-mail:

➤ **Buenos Aires (0h)**

Calle cerrito, 1350
1010 Buenos Aires – Argentina
Phone: (5411) 4515-2500 (Ambassador)
Phone: (5411) 4515-2400
Fax: (5411) 4515-2401
E-mail: embras@embrasil.org.ar

➤ **Caracas (-1h)**

Calle los Chaguaramos con avenida Mohedano
Centro Gerencial Mohedano - piso 6
Apartado postal 3977 carmelitas 1010
La castellana 1060
Caracas – Venezuela
Phone: (58212) 261-7553/5505/6529/2433/3457
E-mail: brasembcaracas@cantv.net
Web: www.embajadabrasil.org.ve

- *Instituto Cultural Brasil-Venezuela - ICBV (Brazil-Venezuela Cultural Institute)*

Av. San Felipe, Entre 1a Y 2a Transversales, Quinta Degania,
N° 29930-12, Urbanización La Castellana, Caracas, Venezuela.
Phone: (58212) 266-1476
Fax: (58212) 266-4302
E-mail: instituto@icbv.org.ve

➤ **Georgetown (-1h)**

308, Church Street
Queenstown - Georgetown
P. O. Box 10.489 - Guyana
Phone: (592) 225-7970/1/2/3
Fax: (592) 226-9063
E-mail: bragetown@solutions2000.net

➤ **La Paz (-1h)**

Av. Arce, S/N° esq. Rosendo Gutierrez,
Edificio Multicentro - Sopocachi
Casilla Postal 429 - La Paz – Bolivia
Phone: (5912) 244-0202/2886/3210/2157/1273
Fax: (5912) 244-0043 e 211-2733
Web: www.brasil.org.bo
E-mail: embajadabrasil@brasil.org.bo (Embassy)

- *Centro de Estudos Brasileiros (Brazilian Studies Center)*

Avenida 20 De Octubre, 2038
Edificio "Foncomin" 2° Andar
La Paz - Bolivia
Phone: (5912) 35-0718
Fax: (5912) 39-1258
E-mail: centrodeestudios@brasil.org.bo

➤ **Lima (-2h)**

Av. Jose Pardo 850
Miraflores
Lima 18 - Peru
Apartado Postal 2405
Phone: (511) 241-4066 e 242-7997
Cell phone: (511) 9349-1045 (Political Officer)
Cell phone: (511) 9348-2042 (Consular Officer)
Fax: (511) 445-2421
E-Mail: embajada@embajadabrasil.org.pe

➤ **Montevideo (0h)**

Boulevard Artigas, 1328
Apartado Postal 16.022
Montevideo – Uruguay
Phone: (5982) 707-2003/2119/2036(GeneralAffairs)
Fax: (5982) 707-2086

- *Setor De Promoção Comercial (Trade Promotion Sector)*

Calle 20 de Setiembre 1415
Montevideo - Uruguay
Phone: (5982) 709-6821/22/23 E 708-0455
E-mail: montevideo@brasemb.org.uy (General Affairs)
E-mail: secom@brasemb.org.uy (Trade Sector)
Home page: www.brasil.org.uy

➤ **Paramaribo (0h)**

Maratakastraat, 2
P. O. Box 925
Paramaribo - Surinan
Phone: (597) 400-200/202/

- *Centro de Estudos Brasileiros (Brazilian Studies Center)*

Klipstenenstraat 19
Paramaribo - Surinan
Tel.Fax: (597) 420-774
Home Page: www2.mre.gov.br/suriname/index.asp
E-mail: brasemp@sr.net

➤ **Quito (-2h)**

Edificio España

Avenida Amazonas 1429 Y Colon - Pisos 9º y 10º

Caixa Postal 17-01-231

Quito – Ecuador

Phone: (5932) 256-3086/3115/3141/3142 e (5932) 255-5292 (General Affairs)

Web: www.embajadadelbrasil.org.ec

E-mail: ebrasil@embajadadelbrasil.org.ec

P Instituto Brasileiro-equatoriano de Cultura (Brazil-Ecuador Cultural Institute)

Calle Paul Rivet N 31 - 11 Y Wimper

Caixa Postal 17-01-231

Quito - Ecuador

Phone: (5932) 250-1860 / 255-6883

Phone/Fax: (5932) 252-0641

E-mail: ibec-ecu@trans-telco.net

➤ **Santiago (-1h)**

Calle Alonso Ovalle, 1665

Casilla De Correo 1497

Santiago - Republica De Chile

Casilla de Correo 1444 (*Trade Promotion Sector*)

Phone: (562) 698-2347 / 48

Phone: (562) 698-2486 / 88

Phone: (562) 876-3400

E-mail: embrasil@brasembantiago.cl

Web: www.embajadadebrasil.cl

3. BRAZILIAN CONSULATES IN SOUTH AMERICA

➤ **Buenos Aires (Argentina):**

Carlos Pellegrini 1363, 5o Piso

C1011aaa

Ciudad de Buenos Aires

Argentina

Phone: (5411) 4515-6500

Phone/Fax: (5411) 4515-6534

Fax: (5411) 4508-6520

E-mail: diversos@conbrasil.org.ar

➤ **Cordoba (Argentina):**

Av. Ambrosio Olmos, 615
5000 - Córdoba – Argentina
Phone: (54351) 468-4700 (Head of Posting)
Phone: (54351) 468-5919 / 469-5812
Phone: (549351) 507-5627 (-Communications Officer)
Phone: (549351) 529-0708 (Consular Officer)
Fax: (54351) 468-5539
E-mail: conbracg@ciudad.com.ar

➤ **Santa Cruz de la Sierra (Bolivia):**

Av. German Busch, 330
Casilla Postal 191
Santa Cruz de La Sierra – Bolivia
Phone: (5913) 333-7368/334-4400/333-6888
Phone: (5913) 345-3962/345-3963
Cell phone: (591) 708-23961 (Foreign Officer)
Fax.: (5913) 335-0488

➤ **Santiago (Chile):**

“Edificio Banco Exterior”
Calle Enrique Mac-Iver, 225 - 15° Piso
Santiago – Centro
Phone: (562) 425-9230/31/32 (PBX)
Phone: (562) 441-9187 (Consul General - Direct Line)
Phone: (562) 441-9188/89 (Consul Assistant – Direct Line)
Fax : (562) 441-9197
E-mail: consbraschile@123.Cl
Web: www.cobrachi.co.cl

➤ **Asuncion (Paraguay):**

Calle Gral Diaz C/14 De Mayo N° 521
Edificio Faro Internacional 3° Piso
Asunción – Paraguay
Phone: (59521) 441-749 (Head of Posting)
Phone: (59521) 448-069 / 084 (General Affairs)
Phone: (59521) 444-088

➤ **Ciudad del Leste (Paraguay):**

Calle Pampliega Nr 205
Esquina Con Pai Perez
Ciudad Del Este - Paraguay
Cx.Postal 541
Foz do Iguacu-PR-Brasil
Cep: 85857-970
Phone: (59561) 500-984/986 - 504-298/300 (General Affairs)
Cell Phone: (595-983) 611-625 (Assistance to Brazilian Citizens - Consular Officer)
Fax: (59561) 500-985
E-mail: consulbr@telesurf.com.py

➤ **Pedro Juan Caballero (Paraguay):**

Calle Marechal Estigarribia N° 250,
Entre Carlos Antonio López Y
Natalicio Talavera
Pedro Juan Caballero – Paraguay
Phone: (59536) 72-218 / 73-562
Fax: (59536) 72-628

➤ **Iquitos (Peru):**

Calle Napo, N° 274,
Departamento B,
Frente a La Plaza de Armas,
Iquitos - Peru.
Phone: (5165) 235151
Phone: (5165) 235153
Fax : (5165) 235147

➤ **Montevideo (Uruguay):**

Calle Convencion Nr 1343 - 6 Piso
Edificio "La Torre"
Montevideo – Uruguay
Phone: (5982) 902-17-12 (Consul General - Direct Line)
Phone: (5982) 900-5073 (Consul Assistant – Direct Line)
Phone: (5982) 901-2024, 901-1460, 908-1713 E 900-6282
E-mail: conbras@consbras.org.uy

➤ **Rivera (Uruguay):**

Calle Ceballos, 1159
Departamento De Rivera
Republica Oriental Del Uruguay
Phone: (598622) 3278
Fax: (598622) 4470

➤ **Ciudad Guayana (Venezuela):**

Edificio Eli-Alti, Oficina 04
Alta Vista
Ciudad Guayana, Venezuela, 8050
Phone: (58 286) 961-2995
Phone: (58 286) 961-9233
Fax: (58 286) 923-7105
E-mail: consbras@cantv.net

4. BRAZILIAN VICE-CONSULATES IN SOUTH AMERICA

➤ **Paso de los libres (Argentina):**

Bartolome Mitre 918
Paso de Los Libres - Corrientes
Republica Argentina
Phone/Fax: (54-3772) 425-444 / 441
E-mail: vclibres@uol.com.br

➤ **Puerto Iguazu (Argentina):**

Avenida Córdoba, 264
Cep: 3-370 - Misiones
Puerto Iguazú – Argentina
Phone: (543757) 421-348

➤ **Cobija (Bolivia):**

Av. René Barrientos s/n,
Bairro central,
Cobija - Bolivia
Caixa Postal 144
Phone: (5913) 842-2110
Fax: (5913) 842-3225
Cell phone: (591) 711-16201
E-mail: vcbrasco@entelnet.bo

➤ **Cochabamba (Bolivia):**

Ed. Los Tiempos II, 9º piso
Av. Oquendo n. N-1080 - Plaza Quintanilla
Casilla 6673
Cochabamba – Bolivia
Phone: (5914) 425-5860
Cell phone: (591) 717-26427
Fax: (5914) 411-7084
E-mail: cchbrvc@bo.net

➤ **Guayaramerin (Bolivia):**

Calle 24 De Septiembre, 28
Esquina Con Calle Beni
Guayaramerin – Bolivia
Phone: (5913) 855-3766 (Phone: and Fax)
Phone: (5913) 855-4695
E-mail: consulbrasil@cotas.net

➤ **Puerto Suarez (Bolivia):**

Avenida Raúl Otero Reich, Esquina Com Hormando Suárez Abrego
Puerto Suarez - Bolívia
Caixa Postal 04 - Corumbá-MS
Cep 79301-970
Phone: (5913) 976-2040
Cell phone: (5913) 7165-7725 (Consular Officer)
Fax: (5913) 976-2085
E-mail: vcbrasil@entelnet.bo

➤ **Leticia (Colombia):**

Carrera 9a. NR. 13-84
Leticia, Amazonas – Colômbia
Phone: (578) 592-7384
Fax: (578) 592-8116
E-mails: brvcleticia@yahoo.com.br
brvcleti@col1.telecom.com.co

➤ **Concepcion (Paraguay):**

Presidente Franco, 972
Concepcion – Paraguay
Phone: (595 31) 42-655
Phone: (595 31) 40-532 (Communications Sector)
Phone: (595 31) 41-177 (Chief of Department)
E-mail: vcconcep@telesurf.com.py

➤ **Encarnacion (Paraguay):**

Jorge Memmel, 452
Encarnacion, Paraguay
Phone: (595 71) 206335
Cell phone: (595) 975 608721
Fax: (595 71) 203950
E-mail: epgbrvc@itacom.com.py

➤ **Saltos do Guaira (Paraguay):**

Calle Cacique Canindeyú, N° 980 Casi Pasaje Morán
Salto Del Guairá – Paraguay
Phone: (59546) 24-2305
Phone/Fax: (59546) 24-2355
Cell phone: (595) 981-362767

➤ **Rio Branco (Uruguay):**

Calle 10 De Junio, N° 379
Departamento de Cerro Largo
Rio Branco – Uruguay
Phone: (598) 675-2003
Fax: (598) 675-2816
E-mail: bravcrb@adinet.com.uy

➤ **Santa Elena do Uairen (Venezuela):**

Calle Antonio Jose Sucre, N° 24
Santa Helena do Uairen,
Municipio Autonomo Gran Sabana,
Estado Bolivar, Venezuela.
Phone: (58289) 995-1277
Phone/Fax: (58289) 995-1256
E-mail: vcshubrcg@cantv.net

5. CHAMBERS OF COMMERCE IN BRAZIL

➤ **Câmara de Comércio Argentino-Brasileira de São Paulo (Argentine-Brazilian Chamber of Commerce in São Paulo)**

Rua do Rócio, 423 - Conj. 801 e 802 - Ed. Meli Confort Bussines
Vila Olímpia - São Paulo - SP
CEP 04.552-000
Phone: (11) 3842-3667 Fax: 3842-6487
E-mail: camarbra@camarbra.com.br
Web: www.camarbra.com.br

➤ **Câmara de Indústria e Comércio Brasil-Argentina do Rio Grande Sul e Santa Catarina (Argentine-Brazilian Chamber of Industry and Commerce in Rio Grande do Sul and Santa Catarina)**

Av. Alberto Bins, 514 - Hotel Plaza São Rafael - 1° subsolo
Porto Alegre - RS Brasil
CEP: 90.030-140
Phone: (51) 3221-0555/37-6
E-mail: info@cicbrar.com.br
Web: www.cicbrar.com.br

➤ **Câmara de Comércio e Indústria Brasileiro-Boliviana (Brazilian-Bolivian Chamber of Commerce and Industry)**

Av. Cásper Líbero 390 cj. 705, 7º andar
São Paulo - Brasil
CEP: 01.033-011
Phone/Fax: (11) 3313-0423
E-mail: egalarza@terra.com.br

➤ **Câmara de Comércio Brasil-Chile (Brazilian-Chilean Chamber of Commerce)**

Av. Paulista 509, 12º andar, Caixa Postal 29208 - Conj. 1.213
São Paulo - Brasil
CEP: 04.561-990
Phone: (11) 3168-8628 Fax: (11) 3742-8335
E-mail: info@camchile.com.br
Web: www.camchile.com.br

➤ **Câmara de Comércio e Indústria Brasil-Cuba (Brazilian-Cuban Chamber of Commerce)**

Rua Uruguai, 146 - Jardim América
São Paulo - Brasil
Phone/Fax: (11) 3088-3011
E-mail: camaracombrasilcuba@uol.com.br
Web: www.camaracombrasilcuba.ubbi.com.br

➤ **Câmara de Comércio Brasil-Paraguai (Brazilian-Paraguayan Chamber of Commerce)**

Rua São Clemente, 371 - Cobertura
Rio de Janeiro - Brasil
CEP: 22.260-001
Phone: (21) 286-5846 / 3740 Fax: 286-5846
E-mail: combrapa@ig.com.br

➤ **Câmara de Comércio e Indústria Peruano-Brasileira (Brazilian-Peruvian Chamber of Commerce)**

Rua Paulo Afonso, 200 - 2º andar - Brás
São Paulo Brasil
CEP: 03.050-030

➤ **Câmara Venezuelano-Brasileira de Comércio e Indústria (Venezuelan-Brazilian Chamber of Commerce and Industry)**

Rua Sergipe, 401 - Conj. 705, 7º andar
São Paulo - Brasil
CEP: 01.243-906
Phone: (11) 3661-8523 Fax: 3661-7211
E-mail: comvenez@cepa.com.br

➤ **Câmara Internacional de Comércio do Cone Sul – Mercosul (Mercosul International Chamber of Commerce)**

Escritório Central
Manoel Isidoro da Silveira, 610 - C 101 - Lagoa da Conceição - Florianópolis - SC
CEP 88062-130
Phone: 55 (48) 3338-3647
Fax: 55 (48) 3338-3647
Web: www.mercosulsc.com.br/

➤ **Câmara de comércio do Mercosul e Américas (Chamber of Commerce for Mercosul and the Americas)**

Av. Ipiranga, 344 - 11º andar Ed. Itália
São Paulo - Brasil
CEP: 01.046-010
Phone: (11) 3257-9957
E-mail: info@ccmercosul.org.br

6. BRAZILIAN OFFICIAL BANKS

➤ **Banco Central do Brasil (Brazilian Central Bank - BC)**

Endereço: Setor Bancário Sul SBS Quadra 3 Bloco B – Ed. Sede – Cep 70074-900
Brasília – Distrito Federal.
Phone: (61) 3414-1414.
www.bcb.gov.br

➤ **Banco do Brasil (BB)**

Endereço: Setor Bancário Sul SBS Quadra 1 Bloco A Lote 23 – Ed. Sede I – Cep 70073-900. Brasília – Distrito Federal.
Phone: (61) 3310-5886.
www.bb.com.br

➤ **Banco do Brasil no Exterior (BB Agencies abroad):**

- Asuncion – Paraguay.
Calle Oliva Y Nuestra Señora de La Asuncion.
Phone: 595 + 21 + 490121
Fax: 595 + 21 + 490701
E-mail: assunção@bb.com.br
- Buenos Aires – Argentina
Endereço: Rua Sarmiento 487 (C1041AAI)
Phone: 0054 -11-4000-2700
Fax: 0054-11-4000-2770
E-mail: buenosaires@bb.com.br

- Caracas – Venezuela
Endereço: Av. Francisco de Miranda Centro Lido Piso 9
Oficina 93A, Torre A - El Rosal 1067-A.
Phone: 58 + 212 + 9522674 / 58 + 212 + 9523191
Fax: 58 + 212 + 9525251
E-mail: caracas@bb.com.br

- Ciudad del Leste – Paraguay
Endereço: Calle Nanawa, 107
Esquina Monsenhor Rodrigues – Centro
Phone: 595 + 61 + 500319
Fax: 595 + 61 + 514197
E-mail: cidadedoleste@bb.com.br

- La Paz – Bolivia
Endereço: Avenida 16 de Julho, 1642, El Prado.
Phone: 591 + 2 + 2310909
Fax: 591 + 2 + 2311788
E-mail: lapaz@bb.com.br

- Lima – Peru
Endereço: Av. Camino Real 348 - Piso 9 - Torre El Pilar - San Isidro
Phone: 51 + 1 + 212 4230 / 212 5955
Fax: 51 + 1 + 4424208
E-mail: bblima@bb.com.br

➤ **Caixa Econômica Federal (Caixa)**

Endereço: Setor Bancário Sul SBS Quadra 4 Lote ¾ Subsolo – Cep 70092-900.
Brasília – Distrito Federal.
Phone: (61) 3226-4011.
www.caixa.gov.br

➤ **BNDES – Banco Nacional de Desenvolvimento Econômico e Social
(National Bank for Economic and Social Development)**

Av. República do Chile, 100 - 1º andar - Sala 105 - Centro
20031-917 - Rio de Janeiro - RJ
Phone: (21) 2172-8888
Fax: (21) 2220-2615
E-mail: faleconosco@bndes.gov.br
Phone: (21) 2172-7447
www.bndes.gov.br

➤ **FEBRABAN – Federação Brasileira de Bancos (inclusive privados)
(Brazilian Federation of Banks – including private banks)**

Rua Libero Badaró, 425 - 17º andar
(audience, library and classrooms/meeting - 22º floor)
Cep 01009-905 - São Paulo – SP.
Phone: 55 -11 - 3244.9800
Fax: 55 - 11 - 3107.8486

- **Private Banks** may be found through the website: www.febraban.org.br (section: “bancos associados/código de compensação”)

7. ASSOCIATIONS AND INDUSTRY / COMMERCIAL UNIONS

➤ **Aerospace/Aeronautics**

AIAB - Associação das Indústrias Aeroespaciais do Brasil (Brazilian Association of Aerospace Industries)
Phone: (12) 3931-2721 Fax: (12) 3933-0657
E-mail: presidencia@aiab.org.br

➤ **Agricultural defensives**

SINDAG - Sindicato Nacional da Indústria de Defensivos Agrícolas (Brazilian Agriculture Defensives Industry Association)
Phone: (11) 5094-5533 Fax: 5094-5534
Web: www.sindag.com.br

➤ **Automotive**

ABEIVA - Associação Brasileira das Empresas Importadoras de Veículos (Brazilian Vehicle Importers Association)
Phone: (11) 3078-3989 Fax: (11) 3168-2348
Web: www.abeiva.com.br

AEA - Associação Brasileira de Engenharia Automotiva (Brazilian Automotive Engineering Association)
Phone: (11) 5575-9043 Fax: (11) 5571-4590
Web: www.aea.org.br

ANFAVEA - Ass. Nacional dos Fabricantes de Veículos Automotores (Brazilian Automotive Vehicles Manufacturers Association)
Phone: (11) 5051-4044 Fax: (11) 5051-4044, ramal 225
Web: www.anfavea.com.br

FABUS - Ass. Nacional dos Fabricantes de Carrocerias para Ônibus (Brazilian Association of Bus Body Parts Manufacturers)

Phone: (11) 3361-8034 Fax: (11) 223-9384

Web: www.fabus.com.br

FENABRAVE - Fed. Nacional da Distribuição de Veículos Automotores (Brazilian Automotive Vehicle Distribution Federation)

Phone: (11) 5582-0000 Fax: (11) 5582-0070

Web: www.fenabrave.org.br

SINDIPEÇAS - Sind. Nac. da Ind. de Compon. p/ Veículos Automotores (Brazilian Autoparts Manufacturers Association)

Phone: (11) 3848-4848 Fax: (11) 3848-4848

Web: www.sindipecas.org.br

➤ Beverages

ABINAM - Associação da Indústria de Águas Minerais (Brazilian Mineral Waters Industry Association)

Phone: (11) 3167-2008 Fax: (11) 3167-2008

Web: www.abinam.com.br

ABIR - Associação Brasileira das Indústrias de Refrigerantes (Brazilian Soft Drink Industries Association)

Phone: (21) 2262-3426 Fax: (21) 2526-1065

Web: www.abir.org.br

ABRABE – Associação Brasileira de Bebidas (Brazilian Beverages Association)

Phone: (11) 3079-6144 Fax: (11) 3067-6381

Web: www.abrabe.org.br

AGAVI - Associação Gaúcha de Vinicultores (Rio Grande do Sul Association of Wine Producers)

Phone: (54) 292-1184 Fax: (54) 292-1184;

Web: www.agavi.com.br

ABC - Associação Brasileira da Cachaça (Brazilian Sugar Cane Liquor (Cachaça) Association)

Phone: (81) 3523-8031 e 3513-8014 Fax: (81) 3523-0332

Web: www.pitu.com.br

SINDICERV - Sindicato Nacional da Indústria da Cerveja (National Brewing Industry Association)

Phone: (11) 3071-3478 Fax: (11) 3168-5830

Web: www.sindicerv.com.br

➤ **Bicycles and motorcycles**

ABRACICLO - Associação Brasileira de Fabricantes de Motocicletas, Ciclomotores, Motonetas e Bicletas (Brazilian Motorcycles, Mopeds and Bicycles Manufacturers Association)

Phone: (11) 5041.0766 Fax: (11) 5041.0766

Web: www.abraciclo.com.br

➤ **Capital goods**

ABDIB - Associação Brasileira da Infra-Estrutura e Indústrias de Base (Brazilian Infrastructure and Base Industries Association)

Phone: (11) 3094-1950 Fax: (11) 3094-1949

Web: www.abdib.org.br

ABIMAQ - Ass. Brasileira da Indústria de Máquinas e Equipamentos (Brazilian Machinery Builders Association)

Phone: (11) 5582-6311/6428 Fax: (11) 5582-6312

Web: www.abimaq.org.br

SIMEFRE - Sind. Interest. da Ind. de Mat.e Eq. Ferroviários e Rodoviários (Interstate Union of Railway and Roadway Material and Equipment Industry)

Phone: (11) 289 9166 Fax: (11) 289 5823

Web: www.simefre.org.br

➤ **Chemical**

ABICLOR - Associação Brasileira da Indústria de Álcalis e Cloro Derivados (Brazilian Association for the Chlorine, Alkali and Derivatives Industry)

Phone: (11) 3258-0497/9527 Fax: (11) 3231-5993

Web: www.abiclor.com.br and www.clorosur.org

ABIFINA - Ass. Bras. das Ind.de Quím. Fina, Biot. e suas Especialidades (Brazilian Association of the Industries of Fine Chemistry, Biotechnology and its Specialties)

Phone: (21) 2544-6129 Fax: (21) 2220-9287

Web: www.abifina.org.br

ABIQUIM - Associação Brasileira da Indústria Química (Brazilian Chemical Industry Association)

Phone: (11) 3242-1144 Fax: (11) 3242-0919

Web: www.abiquim.org.br

SIQUIRJ - Sind. da Ind. de Prod. Quím. para Fins Industriais do Estado do RJ (Union of Rio de Janeiro's Industries of Chemical Products for Industrial Purposes)

Phone: (21) 2220-8424 Fax: (21) 2240-5490

Web: www.siquirj.com.br

➤ Civil construction

ABCP - Associação Brasileira de Cimento Portland (Brazilian Portland Cement Association)

Phone: (11) 3760-5300 Fax: (11) 3760-5310

Web: www.abcp.org.br

ABPC - Associação Brasileira dos Produtores de Cal (Brazilian Lime Producers Association)

Phone: (11) 3258-5366 Fax: (11) 3257-4228

E-mail: abpc@abpc.org.br

Web: www.abpc.org.br

ANFACER - Ass. Nac. dos Fabricantes de Cerâmica para Revestimento (Brazilian Association of Ceramic Tile Manufacturers)

Phone: (11) 289-7555 Fax: (11) 3287-9624

Web: www.anfacer.org.br

ANAMACO - Ass. Nacional dos Comerciantes de Material de Construção (Brazilian Construction Material Dealers Association)

Phone: (11) 3896.7300 Fax: (11) 3896.7303/07

E-mail: publicidade@braudes.com.br

APEOP - Associação Paulista de Empreiteiros de Obras Públicas (São Paulo's Public Building Contractors Association)

Phone: (11) 3255.5199 Fax: (11) 3231.1957

E-mail: apeop@apeop.org.br

ASBEA - Associação Brasileira dos Escritórios de Arquitetura (Brazilian Association of Architecture Offices)

Phone: (11) 3167.5650 Fax: (11) 3167.5650

E-mail: Luiz.contier@contier.com.br

ASFAMAS - Ass. Brasileira de Fabricas de Materiais e Equip. para Saneamento (Brazilian Association of Waste Management System Manufacturers)

Phone: (11) 3023.2245 Fax: (11) 3023.2245

E-mail: asfamas@asfamas.org.br

CBIC - Câmara Brasileira da Indústria da Construção (Brazilian Chamber of the Construction Industry)

Phone: (61) 327-1013 Fax: 327-1393

Web: www.cbic.org.br

SINDUSCON-SP - Sind. da Indústria da Construção do Estado de S. Paulo (São Paulo's Construction Industry Union)

Phone: (11) 3224-0566 Fax: 3224-8266

Web: www.sindusconsp.com.br

SNIC - Sindicato Nacional da Indústria do Cimento (National Cement Industry Union)

Phone: (21) 2531-1314 Fax: (21) 2531-1469

Web: www.snic.org.br

SINAENCO - Sind. Nac. das Empresas de Arquitetura e Eng. Consultiva (National Union of Companies of Architecture and Advisory Engineering)

Phone: (11) 3123-9200 Fax: (11) 3120.3629

➤ **Cleaning products**

ABIPLA - Assoc. Bras. das Indústrias de Produtos de Limpeza e Afins (Association of Brazilian Cleaning Products Industries)

Phone: (11) 3816-2762/3405 Fax: (11) 3031-6578

Web: www.abipla.org.br

➤ **Coffee**

ABIC - Associação Brasileira da Indústria de Café (Brazilian Coffee Industries Association)

Phone: (21) 2516-8595 Fax: (21) 2263-0398

Web: www.abic.com.br

ABICS - Associação Brasileira das Indústrias de Café Solúvel (Brazilian Soluble Coffee Industries Association)

Phone: (11) 288-0893 Fax: (11) 3284-1702

E-mail: abics@telnet.com.br

➤ **Computer science**

ASSESPRO - Ass. das Emp. Brasileiras de Software e Serv. de Informática (Brazilian Association of Software and Computer Services Companies)

Phone: (21) 2507-7181 Fax: (21) 2507-7181

Web: www.assespro.org.br

➤ **Consultancy**

ABECE - Associação Brasileira de Engenharia e Consultoria Estrutural (Brazilian Engineering and Structural Consultancy Association)

Phone: (11) 3097-8591 Fax: (11) 3813-5719

Web: www.abece.org.br

ABEMI - Associação Brasileira de Engenharia Industrial (Brazilian Industrial Engineering Association)

Phone: (11) 251-0333 Fax: 3251.0761

Web: www.abemi.org.br

➤ **Cosmetics**

ABIHPEC - Associação Bras. da Ind. de Higiene Pessoal, Perfumaria e Cosméticos (Brazilian Toiletry, Perfumery and Cosmetic Association)

Phone: (11) 251-1999 Fax: 3266-5387

Web: www.abihpec.org.br

➤ **Electric and electronic products**

ABINEE - Associação Brasileira da Indústria Elétrica e Eletrônica (Brazilian Electrical and Electronics Industry Association)

Phone: (11) 3251-1577 Fax: 3285-0607

Web: www.abinee.org.br

ABRACI - Associação Brasileira de Circuitos Impressos (Brazilian Association of Printed Circuit Boards)

Phone: (11) 5539-8066 Fax: 5081-6966

Web: www.abraci.org.br

ELETROS - Associação Nacional de Fabricantes de Produtos Eletroeletrônicos (Brazilian Electric/Electronic Products Manufacturers Association)

Phone: (11) 5181-8821 Fax: (11) 5181-8821

Web: www.eletros.org.br

➤ **Electric conductors**

SINDICEL - Sindicato da Indústria de Condutores Elétricos, Trefilação e Laminação de Metais Não-Ferrosos do Estado de São Paulo (Electric Conductors and Non-Ferrous Steel Rolling Industry Union)

Phone: (11) 3846-4828 Fax: (11) 3846-4828

Web: www.sindicelabc.org.br

➤ **Electrical products**

ABILUX - Associação Brasileira da Indústria da Iluminação (Brazilian Lighting Industry Association)

Phone: (11) 251-2744 Fax: 3251-2558

Web: www.abilux.com.br

➤ **Fertilizers/manure**

AMA-BRASIL - Associação dos Misturadores de Adubos do Brasil (Brazilian Association of Fertilizers/Manure Mixers)

Phone: (11) 3214-4272 Fax: (11) 3214-4948

Web: www.amabrasil.agr.br

ANDA - Associação Nacional para Difusão de Adubos (Brazilian Association for Fertilizer/Manure Dissemination)

Phone: (11) 3255-9277 Fax: (11) 3214-2831

Web: www.anda.org.br

➤ Fibers

ABRAFAS - Ass. Brasileira de Produtores de Fibras Artificiais e Sintéticas (Brazilian Association of Artificial and Synthetic Fibers Producers)

Phone: (11) 3823-6161 Fax: (11) 3825-0865

Web: www.abrafas.org.br

➤ Furniture and woods

ABIMCI - Ass. Brasileira da Indústria da Madeira Processada Mecanicamente (Brazilian Association for Mechanically Processed Timber)

Phone: (41) 225-4358 Fax: (41) 225-4358

Web: www.abimci.com.br

ABIMOVEL - Associação Brasileira das Indústrias do Mobiliário (Brazilian Association for Furniture Industries)

Phone: (11) 3813-7377 Fax: (11) 3813-1366

Web: www.abimovel.org.br

ABIPA - Associação Brasileira da Indústria de Painéis de Madeira (Brazilian Association for Wood Panel Industry)

Phone: (11) 5584-0884 Fax: (11) 5584-0884

Web: <http://www.abipa.org.br/>

ABPM - Associação Brasileira de Preservadores de Madeira (Brazilian Association for Wood Preservers)

Phone: (11) 3714.7738 Fax: (11) 3767.4614

Web: www.abpm.com.br

AIMEX - Associação das Indústrias Exportadoras de Madeiras do Pará (Association of Pará's Wood Exporting Industries)

Phone: (91) 242-7161 Fax: (91) 242-7342

Web: www.aimex.com.br

MOVERGS - Ass. das Indústrias de Móveis do Estado do Rio Grande do Sul (Rio Grande do Sul's Furniture Industries Association)

Phone: (54) 452-1024 Fax: (54) 451-3599

Web: www.movergs.com.br

SINDIMOV - Sind. da Indústria de Marcenaria (Móveis de Madeira) de S. Paulo (São Paulo's Cabinetmaking Industry Union)

Phone: (11) 3255-8011 Fax: (11) 3255-9563

Web: www.sindimov.org.br

➤ Gemstones and jewellery

IBGM - Instituto Brasileiro de Gemas e Metais Preciosos (Brazilian Gems & Jewellery Trade Association)

Phone: (61) 3326-3926 Fax: (61) 3328-6721

Web: www.ibgm.com.br

➤ **Glass**

ABIVIDRO - Ass. Técnica Brasileira das Indústrias Automáticas de Vidro (Brazilian Technical Association of Automatic Glass Industries)

Phone: (11) 3255-3033 Fax: (11) 3255-4457

Web: www.abividro.org.br

➤ **Graphic**

ABIGRAF - Associação Brasileira da Indústria Gráfica (Brazilian Graphic Industry Association)

Phone: (11) 5087-7777 Fax: (11) 5087-7733

Web: www.abigraf.org.br

BTG - Associação Brasileira de Tecnologia Gráfica (Brazilian Graphic Technology Association)

Phone: (11) 6693-9535 Fax: (11) 292-4544

Web: www.abtbg.org.br

➤ **Leather and footwear**

ABICALÇADOS - Associação Brasileira das Indústrias de Calçados (Brazilian Association of the Footwear Industry)

Phone: (51) 594-7011 Fax: 594-8011

Web: www.abicalcados.com.br

ABRAMEQ - Associação Brasileira das Indústrias de Máquinas e Equipamentos para os Setores do Couro, Calçados e Afins (Brazilian Association of Machinery and Equipment for Leather, Footwear and Related goods)

Phone: (51) 594-2232 Fax: 594-2232

Web: www.abrameq.com.br

ASSINTECAL - Ass. Brasileira da Indústria de Componentes para Calçados (Brazilian Association of Companies of Components for Leather, Footwear and Related Goods)

Phone: (51) 594-2158 Fax: (51) 594-2283/5845201

Web: www.assintecal.org.br

CICB - Centro das Indústrias de Curtume do Brasil (Centre for the Brazilian Tanning Industries)

Phone: (61) 3224.1867 Fax: (61) 3323-7943

Web: www.brazilianleather.com.br

➤ **Metallurgy**

ABAL - Associação Brasileira do Alumínio (Brazilian Aluminum Association)

Phone: (11) 5084.1544 Fax: 5549.3159

Web: www.abal.org.br

ABIFA - Associação Brasileira de Fundição (Brazilian Foundry Association)

Phone: (11) 3266.7331 Fax: (11) 3266.5659

Web: www.abifa.org.br

ABITAM - Associação Brasileira da Indústria de Tubos e Acessórios de Metal (Brazilian Metal Pipes and Accessories Industry Association)

Phone: (21) 2262-3882 Fax: (21) 2533-1872

Web: www.abitam.com.br

ABM - Associação Brasileira de Metalurgia e Metais (Brazilian Metallurgy and Metals Association)

Phone: (11) 5536-4333 Fax: 5044-4273

Web: www.abmbrasil.com.br

ABRAFE - Ass. Brasileira dos Produtos de Ferroligas e de Silício Metálico (Brazilian Association of Ferrous Alloy and Metallic Silicon Products)

Phone: (31) 3274-3185 Fax: (31) 3274-3151

Web: <http://www.abrafe.ind.br/>

E-mail: abrafe.bhz@zaz.com.br

IBS - Instituto Brasileiro de Siderurgia (Brazilian Steel Institute)

Phone: (21) 2141-0001; Fax: (21) 2262-2234

Web: www.ibs.org.br

ICZ - Instituto de Metais Não-Ferrosos (Non-Ferrous Metals Institute)

Phone: (11) 3887-2033 Fax: (11) 3885-8124

Web: <http://www.icz.org.br/>

SICETEL - Sind. Nac. da Ind. de Trefilação e Laminação de Metais Ferrosos (National Syndicate for Industrial Business of Wire Drawing and Rolling of Ferrous Metal)

Phone: (11) 3285-3522 Fax: (11) 3251-2864

Web: www.sicetel.org.br

SINDIFORJA - Sindicato Nacional da Indústria de Forjaria (National Syndicate of Forging Industry)

Phone: (11) 3022-3188 Fax: (11) 3022-2194

Web: www.sindiforja.org.br

➤ **Micro and small business**

SEBRAE - Serviço Brasileiro de Apoio às Micro e Pequenas Empresas (Brazilian Micro and Small Business Support Service)

Phone: (61) 3348-7128 Fax: (61) 3347-3581

Web: www.sebrae.org.br

➤ **Mining and petroleum**

IBP - Instituto Brasileiro de Petróleo (Brazilian Petroleum and Gas Institute)

Phone: (21) 2532-1610 Fax: (21) 2220-1596

Web: www.ibp.org.br

IBRAM - Instituto Brasileiro de Mineração (Brazilian Mining Institute)
Phone: (61) 3226-9367 Fax: (61) 3226-9580
Web: www.ibram.org.br

ONIP - Organização Nacional da Indústria do Petróleo (National Organization of the Petroleum Industry)
Av. Graça Aranha, 1/5º andar - Centro
20030-002 Rio de Janeiro, RJ
Phone: 55 (21)2563-4615
Fax: 55 (21)2563-4616
Web: <http://www.onip.org.br/>
E-mail: onip@onip.org.br

➤ **Naval**

SINAVAL - Sindicato Nacional da Indústria da Construção Naval (National Naval Construction Industry Union)
Phone: (21) 2533-4568 Fax: (21) 2533-5310
E-mail: sinaval@mandic.com.br

SYNDARMA - Sindicato Nacional das Empresas de Navegação Marítima (National Maritime Navigation Companies Union)
Phone: (21) 2223-1202 Fax: (21) 2233-0230
Web: www.syndarma.org.br
E-mail: syndarma@syndarma.org.br

➤ **Norms and technology**

ABIPTI - Associação Brasileira das Instituições de Pesquisa Tecnológica (Brazilian Association of Technological Research Institutions)
Phone: (61) 3340-3277 Fax: (61) 3273-3600
Web: www.abipti.org.br

ABNT - Associação Brasileira de Normas Técnicas (Brazilian Technical Norms Association)
Phone: (21) 3974-2300 Fax: (21) 2220-1709
Web: www.abnt.org.br

➤ **Nourishing/food**

ABECITRUS - Associação Brasileira dos Exportadores de Cítricos (Brazilian Association of Citrus Exporters)
Phone: (16) 620-5766 Fax: (16) 620-7036
Web: www.abecitrus.com.br

ABEF - Ass. Brasileira dos Produtores e Exportadores de Frangos (Brazilian Chicken Producers and Exporters Association)
Phone: (21) 2493-5007 Fax: (21) 2493-5007
Web: www.abef.com.br

ABIA - Associação Brasileira das Indústrias de Alimentação (Brazilian Food Industries Association)

Phone: (11) 3038-1353 Fax: (11) 3814-6688

Web: www.abia.org.br

ABICAB - Ass. Brasileira da Ind. de Chocolate, Cacau, Balas e Derivados (Brazilian Association of Cocoa, Chocolates, Candies and Related Goods Industry)

Phone: (11) 3266.4366 Fax: (11) 3266.4366

Web: www.abicab.org.br

ABIEC - Ass. Brasileira das Ind. Exportadoras de Carnes Industrializadas (Brazilian Beef Export Industries Association)

Phone: (11) 3813-1277 Fax: (11) 3032-5997

Web: www.abiec.com.br

ABIMA - Associação Brasileira das Indústrias de Massas Alimentícias (Brazilian Pasta Association)

Phone: (11) 3815-3233 Fax: (11) 3815-3233 ramal 117

Web: www.abima.com.br

ABIP - Associação Brasileira da Indústria de Panificação e Confeitaria (Brazilian Bakery and Confectionery Industry Association)

Phone: (31) 3335-4998 Fax: (31) 3335-4998

Web: www.abip.org.br

ABITRIGO - Associação Brasileira da Indústria do Trigo (Wheat Pool Brazilian Association)

Phone: (21) 2262-6436/3118 Fax: (21) 2262-7161

Web: www.abitrigo.com.br

➤ Packaging

ABRE - Associação Brasileira de Embalagens (Brazilian Packaging Association)

Phone: (11) 3082-9722 Fax: (11) 3081-9201

Web: www.abre.org.br

➤ Paints

ABRAFATI - Associação Brasileira dos Fabricantes de Tintas (Brazilian Paint Manufacturers Association)

Phone: (11) 3845-8755 Fax: (11) 3845-8755

Web: www.abrafati.com

SITIVESP - Sind. da Indústria de Tintas e Vernizes do Estado de São Paulo (São Paulo's Paint and Varnish Industries Union)

Phone: (11) 3262-4566 Fax: (11) 3289-5780

Web: www.sitivesp.org.br

➤ Pharmaceuticals

ABIFARMA - Associação Brasileira da Indústria Farmacêutica (Brazilian Pharmaceutical Industry Association)

Phone: (11) 3046-9292 Fax: (11) 3849-0133

Web: www.abifarma.com.br

ABIQUIF - Associação Brasileira da Indústria Farmoquímica (Brazilian Association of Pharmochemical Industries)

Phone: (21) 2220-3005 Fax: (21) 2524-6506

Web: www.abiquif.org.br

SINDUSFARM - Sind. da Ind. de Prod. Farmacêuticos no Estado de S. Paulo (São Paulo's Pharmaceutical Products Industry Union)

Phone: (11) 3849-5944 Fax: (11) 3845-0742

Web: www.sindusfarm.org.br

➤ Photography

ABIMF - Associação Brasileira da Indústria de Material Fotográfico (Brazilian Association of Photographic Material Industry)

Phone: (11) 5561-4084 Fax: (11) 5561-5461

E-mail: abimf@telnet.com.br

➤ Plastic

ABIPLAST - Associação Brasileira da Indústria do Plástico (Brazilian Association of Plastic Industries)

Phone: (11) 3060-9688 Fax: (11) 3060-9686

Web: www.abiplast.org.br

➤ Power Consumption

ABRACE - Ass. Brasileira de Grandes Consumidores Industriais de Energia (Brazilian Association of Large Industrial Consumers of Energy)

Phone: (11) 3284-4065/3570 Fax: (11) 288-3882

Web: www.abrace.org.br

➤ Pulp and paper

ABTCP - Associação Brasileira Técnica de Celulose e Papel (Brazilian Pulp and Paper Technical Association)

Phone: (11) 3874-2700 Fax: (11) 3874-2730

Web: www.abtcp.org.br

BRACELPA - Associação Brasileira de Celulose e Papel (Brazilian Pulp and Paper Association)

Phone: (11) 3885-1845 Fax: (11) 3885-3689

Web: www.bracelpa.org.br

➤ **Railroad system**

ABIFER - Associação Brasileira da Indústria Ferroviária (Brazilian Association of Railway Industry)

Phone: (11) 289-1667 Fax: (11) 3171-2286

Web: www.abifer.org.br

➤ **Refrigeration**

ABRAVA - Ass. Bras. de Refrig., Ar Condicionado, Ventilação e Aquecimento (Brazilian Refrigeration, Air Conditioning, Ventilation and Heating Association)

Phone: (11) 221-5777 Fax: (11) 222-4418

Web: www.abrava.com.br

➤ **Soaps**

ABISA - Associação Brasileira das Indústrias Saboeiras (Brazilian Soap Industries Association)

Phone: (21) 2262-3449 Fax: (21) 2262-3449

Web: www.abisa.org.br

➤ **Sugar and alcohol**

COPERSUCAR - Cooperativa de Produtores de Cana, Açúcar e Álcool do Estado de São Paulo Ltda. (Cooperatives of Sugar Cane, Sugar and Ethanol Producers in São Paulo Ltd.)

Phone: (19) 3404.5113/5268 Fax: (19) 3451.1914

Web: www.copersucar.com.br

➤ **Telecommunications**

ABERIMEST - Ass. Brasileira das Empresas Revendedoras, Instaladoras e Mantenedoras de Equipamentos e Sistemas de Telecomunicações (Brazilian Association of Telecommunication Equipment and Systems Reselling, Installation and Maintenance Companies)

Phone: (11) 3825-6533 Fax: (11) 3823-6122

Web: www.aberimest.org.br

ABRAFORTE - Ass. Bras. Fornec. Redes Multisserviços em Telecomunicação (Brazilian Telecommunication Multiservice Networks Suppliers Association)

Phone: (11) 3444-7997 Fax: (11) 3444-7997

Web: www.abraforte.org.br

ABTA - Associação Brasileira de Telecomunicações por Assinatura (Brazilian Pay-TV Association)

Phone: (61) 322-0066 Fax: (61) 322-0066

Web: www.abta.com.br

➤ **Textile**

ABIT - Associação Brasileira da Indústria Têxtil (Brazilian Textile and Apparel Industry Association)

Phone: (11) 3666-0101 Fax: (11) 3667-8209

Web: www.abit.org.br

ABRAPA - Associação Brasileira dos Produtores de Algodão (Brazilian Cotton Producers Association)

Web: www.abrapa.com.br

ABRAVEST - Associação Brasileira do Vestuário (Brazilian Clothing Association)

Phone: (11) 6909.1054 Fax: (11) 6909-1075

Web: www.abravest.org.br

➤ **Tires**

ANIP - Associação Nacional da Indústria de Pneumáticos (Brazilian Association of Tire Industry)

Phone: (11) 3060-9499 Fax: (11) 3060-9496

Web: www.anip.com.br

➤ **Tobacco**

ABIFUMO - Associação Brasileira da Indústria de Fumo (Brazilian Tobacco Industry Association)

Phone: (61) 322-1367 Fax: 224-6111

Web: www.abifumo.org.br

AFUBRA - Associação dos Fumicultores do Brasil (Brazilian Association of Tobacco Farmers)

Phone: (51) 3713-7700 Fax: (51) 7789-7710

Web: www.afubra.com.br

SINDIFUMO - Sind. da Indústria de Fumo no Estado do Rio Grande do Sul (Rio Grande do Sul's Tobacco Industry Association)

Phone: (51) 3713-1777 Fax: (51) 3711-2317

➤ **Toys**

ABRINQ - Associação Brasileira dos Fabricantes de Brinquedo (Brazilian Toy Manufacturers Association)

Phone: (11) 3816-3644 Fax: (11) 3031-0226

Web: www.abrinq.com.br

➤ **Vegetable Oil**

ABIOVE - Associação Brasileira das Indústrias de Óleos Vegetais (Brazilian Association of Vegetable Oil Industries)

Phone: (11) 5536-0733 Fax: (11) 5536-9816

Web: www.abiove.com.br

➤ **Veterinary**

SINDAN - Sindicato Nacional da Indústria de Produtos para Saúde Animal (National Union of Industries of Animal Health Products)

Phone: (11) 3044.4749 Fax: (11) 3044.4212

Web: www.sindan.com.br

8. TRANSPORTATION SYSTEM

The Ministry of Transportation oversees the national policy on water, road and railway transportation; on merchant marine, navigable ports and rivers affairs; participates on the coordination of air transportation; and participates in the production of maps and information on the current condition of the Brazilian transportation network.

➤ **Ministério dos Transportes (Ministry of Transportation)**

Esplanada dos Ministérios, Bloco R

CEP: 70.044-900 - Brasília/DF

Phone: (0XX61) 3311-7000

www.transportes.gov.br

➤ **INFRAERO – Empresa Brasileira de Infra-estrutura Aeroportuária (Brazilian Airports)**

Information on airports and air transportation.

Infraero's Mission: To serve society's needs of airport and aviation infrastructure, contributing to the sustainable development of Brazil, with focus on efficiency, safety and quality.

SCS – Quadra 4 – Bloco A – N. 58 Ed Infraero.

CEP 70304-902 – Brasília/DF

Phone: (61) 3312-3222

Fax: (61) 3321-0512

www.infraero.gov.br

➤ **ANTT – Agência Nacional de Transportes Terrestres (National Agency for Land Transportation)**

Information on concession of rail and roadways, cargo and passenger's transportation and international transportation.

Setor Bancário Norte (SBN), Quadra 2, Bloco C

CEP 70040-020 - Brasília – DF.

Phone: **0800-610300**

www.antt.gov.br

➤ **ANTAQ – Agência Nacional de Transportes Aquaviários (National Agency for Waterway Transportation)**

Information on ports, legislation, international integration (treaties and agreements), abridgements, norms, resolutions and links for dock companies on each Brazilian State with bonded ports and navigable rivers.

SEPN - Quadra 514 - Conjunto E - Edifício ANTAQ
CEP: 70760-545 - Brasília – DF
www.antaq.gov.br

➤ **ANTF – Agência Nacional de Transportes Ferroviários (National Agency of Railroad Transportation)**

Information on conditions, planning of railways and the railway sector.

Setor de Autarquias Sul - Quadra 05, Bloco N, Edifício OAB, Sala 509.
CEP 70070-050 Brasília – DF
Phone: (61) 3226 5434
Fax: (61) 3321 0135
www.antf.org.br

➤ **DNIT – Departamento Nacional de Infra-estrutura de Transportes (National Department of Transportation Infrastructure)**

Information on conditions, cares and elaboration of the roadways, railways, waterways and ports; special attention to the environmental legislation and its preservation.

SAN Quadra 03 Lote A - Edifício Núcleo dos Transportes
CEP: 70040-902 - Brasília – DF
Phone: (0xx61) 3315-4000
www.dnit.gov.br

➤ **NTC & LOGÍSTICA – Associação Nacional de Transporte de Cargas e Logística (National Association of Cargo Transportation and Logistics)**

It is the contractor representative for the Brazilian cargo transportation and logistic sector. One can find information on consultancy, logistics, safety/security, quality, suppliers' guide, international transportation, cost spread sheet, technical chambers.

SAS Quadra 6 - Lote 3 - Bloco J - 4. andar Edifício Camilo Cola
Cep: 70070-916 Brasília – DF
Tel.: (61) 3322-3133
www.ntcelogistica.org.br

➤ **E-C@RGAS**

Promotes a virtual space for professionals of transportation. Developed by key actors in this sector, it aims at spreading and promoting a dynamic space for the exchange of ideas and creation of partnerships. It includes representatives of the following areas: insuring, insurance brokers, risk management, maritime, airline and international transportation, logistic companies, among others.

www.e-carga.com.br

9. MARKETING AND MARKET RESEARCH

The companies and associations below work with marketing research and can help in the elaboration of a sales strategy for Brazil.

➤ **IBGE – Instituto Brasileiro de Geografia e Estatística (Brazilian Institute of Geography and Statistics)**

Responsible for social, demographic and economical information. Subordinated to the Ministry of Planning (www.planejamento.gov.br).

www.ibge.gov.br

- Headquarter: Rio de Janeiro

IBGE - CDDI - Centro De Documentação E Disseminação De Informações

Rua General Canabarro, 706 - Anexo Maracanã

CEP - 20271-205

Phone: – 0800218181

➤ **ABMN – Associação Brasileira de Marketing e Negócios (Brazilian Marketing and Business Association)**

Rua Visconde de Pirajá, 547 salas 1123 e 1126.

Ipanema – CEP 22410-900 – Rio de Janeiro.

Phone: (21) 2294-8493 / 2540-0890.

Fax: (21) 2274-8799

E-mail: marketing@abmn.com.br

www.abmn.com.br

➤ **IBOPE – Instituto Brasileiro de Opinião Pública e Estatística (Brazilian Institute of Public Opinion and Statistics)**

Provides useful information for decisions on marketing, advertising, media, internet and markets. Brazilian multinational acting in 13 countries, including: Argentina, Chile, Colombia, Peru, Paraguay and Uruguay.

www.ibope.com.br

- Office in Rio de Janeiro
Av. Ataulfo de Paiva, 1079 8 andar
Leblon – Cep 22440-031
Phone: (21) 3875-5353
E-mail: esperanza@ibope.com.br
- Office in São Paulo
Alameda Santos, 2101 8 andar.
Cerqueira César – Cep: 01419-002
Phone: (11) 3066-1500
E-mail: contato@ibope.com.br

➤ **Instituto Vox Populi (Vox Populi Institute)**

Rua Paraíba, 575
Funcionários - Cep.: 30130 140
Belo Horizonte – MG – Brasil
Phone: (31) 3261 2911
Fax: (31) 3261 1104
E-mail: comercial@voxpathuli.com.br
www.voxpopuli.com.br

➤ **Instituto Datafolha (Datafolha Institute)**

Alameda Barão de Limeira, 425 - São Paulo - SP
Phone: 55 11 3224-2100
<http://datafolha.folha.uol.com.br>

10. NEWSPAPERS WITH LARGE CIRCULATION

➤ **Gazeta Mercantil**

www.gazetamercantil.com.br

➤ **Valor Econômico**

www.valoronline.com.br

➤ **Folha de São Paulo**

www.folha.com.br

➤ **O Estado de São Paulo**

www.estadao.com.br

➤ **O Globo**

www.oglobo.com.br

➤ **Jornal do Brasil**

<http://jbonline.terra.com.br/>

➤ **Estado de Minas**

www.uai.com.br

➤ **Correio Braziliense**

www.correioweb.com.br

➤ **Jornal de Brasília**

www.jornaldebrasilia.com.br

11. SPECIALIZED MAGAZINES

➤ **Exame**

Monthly publication.

Specialized in economy and business.

www.exame.com.br

➤ **Pequenas Empresas, Grandes Negócios**

Monthly publication.

Specialized in management, entrepreneurship and economy.

www.pegn.globo.com

➤ **IstoÉ " Dinheiro**

Monthly publication.

Specialized in business, money, economy and management.

www.terra.com.br/istoedinheiro

➤ **Conjuntura Econômica**

Monthly publication.

Specialized in economic studies.

www.fgv.br/conjuntura.htm

➤ **Revista Forbes**

Biweekly publication.

Specialized in economy, business and style.

www.forbesonline.com.br

➤ **Revista Brasileira de Comércio Exterior " RBCE**

Quarterly publication.

Specialized in studies and articles on foreign trade.

www.funcex.com.br

➤ **Revista Sem Fronteiras**

Monthly publication.

Specialized in studies and articles on foreign trade.

www.aduaneiras.com.br

➤ **Revista do Mercosul**

Specialized in Mercosul´s subjects.

www2.uol.com.br/revistadomercosul/mercocul/perfil.htm

➤ **Revista Sebrae**

Monthly publication.

Specialized in entrepreneurship and business related to the micro and small business.

www.sebrae.com.br/br/informativossebrae/informativossebrae.asp

➤ **Balanço Anual**

Gazeta Mercantil´s publication.

www.gazetamercantil.com.br

➤ **Rio Econômico - Electronic magazine**

Specialized in studies and articles related to the State of Rio de Janeiro economy.

www.firjan.org.br

➤ **Revista Veja**

Specialized in current events.

www.veja.com.br

➤ **Revista IstoÉ**

Specialized in current events.

www.istoe.com.br

➤ **Revista Época**

Specialized in current events.

www.revistaepoca.globo.com

ANNEX II. FAIRS AND EXHIBITIONS IN BRAZIL

For further information on fairs and exhibitions in Brazil:

- www.feirasbrasil.com.br
- www.desenvolvimento.gov.br (section: “comércio e serviços”)
- www.braziltradenet.gov.br (section: “informações específicas”)

1. Aquiculture, nautical and fishing

- **SEAFOOD EXPO LATIN AMERICA – International Fair of Fishing, Aquiculture and Seafood Business**

Products and service lines: fishing products and seafood, equipment and technologies for fishing, fresh water and aquamarine aquiculture, and other fishing services. Around 80 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Bussiness Media do Brasil Ltda.

www.seafood.com.br

2. Automobiles

- **SALÃO DO AUTOMÓVEL – International Automobile Trade Show.**

Products and service lines: automobiles, special vehicles, motorcycles, scooters, tires and wheels, general accessories, fuels, lubricants, additives, waxes and cleaning materials, etc.

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

3. Bars, hotels and restaurants

- **EQUIPOTEL – International Fair of Equipment, Products and Services for Hotels, Motels, Flats,**

Restaurants, Bars, Snack Bars, Fast-Food Restaurants, On-site Industrial Kitchens, Laundry and Similar Businesses.

Products and service lines: food and beverage, fabrics for covering and carpeting, decoration, construction materials, computing, telecommunications, telephone, stereos and electronics, bed, bath and tableware, products for hygiene and cleaning, kitchen, laundry, air-conditioning and heating, utilitarian vehicles, etc. Around 1000 exhibitors (on average).

Regularity: Annual.

Promotion: Equipotel Feiras, Edições e Promoções Ltda.

www.equipotel.com.br

4. Beauty and esthetics

➤ **HAIR BRAZIL – International Beauty, Hair and Esthetics Fair.**

Products and service lines: industries, importers and distributors of products, equipment and services for hair, beauty and esthetics area. Around 450 exhibitors (on average).

Regularity: Annual.

Promotion: São Paulo Feiras Comerciais Ltda.

www.hairbrasil.com

➤ **FCA COMESTIQUE – International Exposition of the Cosmetic Industry Technology.**

Products and service lines: raw-materials, packaging, equipment and services for the cosmetic industry. Around 450 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Bussiness Media do Brasil Ltda.

www.vnu.com.br

➤ **COSMOPROF / COSMÉTICA – International Beauty Trade Fair.**

Products and service lines: cosmetic products, perfumery, raw-materials, packaging, esthetics, hair, shop & show. Around 450 exhibitors (on average).

Regularity: Annual.

Promotion: Cosmoprof Cosmética Empreendimentos Ltda.

www.cosmoprofcosmetica.com.br

5. Chemical products, science and technology

➤ **CARDS – International Conference and Exhibition of Cards, Services and Technologies.**

Conferência Internacional de Cartões, Serviços e Tecnologias.

Products and service lines: credit cards, equipment and services. Around 70 exhibitors (on average).

Regularity: Annual.

Promotion: RPM Consultoria e Marketing Ltda.

www.rpmbrasil.com.br

➤ **SAE BRASIL – International Exhibition of Mobility Technology.**

International Congress of Mobility Technology.

Products and service lines: autoparts, automobiles, products related to automobiles, airplanes, nautical and railroad vehicles engineering, products and services related to the mobility industry. Around 100 exhibitors (on average).

Regularity: Annual.
Promotion: SAE Brasil.
www.saebrasil.org.br

6. *Cine, photo, image and sound*

➤ **PHOTOIMAGEBRAZIL – Feira Internacional de Imagem**

Products and service lines: digital and traditional photograph, digital printing, image manipulation, minilabs, pre-press, video, web design. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **FIICAV – International Fair of the Film and Audiovisual Industry**

Products and service lines: producers, Brazilian open TV A-2 concept broadcast, deliverers, finalizers/laboratories, technical attendance, illumination, energy/catering generation, equipments in general, supplies, invertors, cinema incentive funds, biggest cinema sponsors, exhibitors, suppliers of equipment for exhibition rooms, governmental entities, festivals, samples, film libraries, education entities, cinema schools and universities, publishing companies, the press, etc. Around 110 exhibitors (on average).

Regularity: Annual.

Promotion: Certame Display e Locação de Equipamentos S/C Ltda.

<http://www.certame.com/> and <http://www.fiicav.com.br/>

7. *Civil construction*

➤ **VITÓRIA STONE FAIR – International Marble and Granite Fair.**

Products and service lines: marble, granite, slate, ornamental stones, supplies, machines and equipment for the stone sector. Around 400 exhibitors (on average).

Regularity: Annual.

Promotion: Milanez & Milaneze S/C Ltda.

www.milanezmilaneze.com.br

➤ **REVESTIR – Brazilian Tile and Stone Exhibition.**

Products and service lines: ceramic tiles, marble and granite, carpets, plates, glasses and ornamental stones. Around 200 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Business Media do Brasil Ltda.

www.vnu.com.br

➤ **DAD – International Decoration, Architecture and Design Hall.**

Products and service lines: decoration, architecture, design, illumination, furniture, frames and pictures. Credential/Invitation required. Around 210 exhibitors (on average).
Regularity: Annual.

Promotion: Laço Ltda.

www.laco.com.br

➤ **FEICON BATIMAT – International Construction Industry Trade Fair.**

Products and service lines: masonry and covering (alvenaria e cobertura), door and window frames (esquadrias), electrical, hydraulical and sanitary installations, electrical equipments, devices, conductors, wires, cables, electrical ducts, accessories and furniture for kitchen and bathroom, hardware and glasswork, heaters for swimming pools, mortar, artistic ceramics, locks and padlocks, coverings in general, security systems and products, etc. Around 600 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **FEICON CERÂMICAS VERMELHAS – FEICON REDBRICK CERAMIC TRADE FAIR (International Redbrick Ceramic Trade Fair).**

Products and service lines: roofing tiles, bricks, blocks, ceramics, small flagstones, pipes, telhas, lining floor and coverings. Around 42 exhibitors (on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **FEICON COZINHAS & BANHEIROS – FEICON BATIMAT KITCHENS AND BATHROOMS – International Kitchens and Bathrooms Trade Fair.**

Products and service lines: fittings for electrical, hydraulical and sanitary installations, heaters for shower, closet and inlaid closet for kitchens, tiles, hydromassage tub and saunas, equipment for kitchens and bathrooms, dishware and sanitary metals (metais sanitários), boxes, sinks and covers, etc. Around 80 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **EXPOLUX – International Lighting Industry Exhibition**

Products and service lines: light bulbs and starters, transforming reactors and, products of industrial, commercial, public, residential and decorative, scenic and advertising executive illumination, systems of illumination control, computer science. Around 150 exhibitors (on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **GLASS SOUTH AMERICA – International Exposition of Technology and Design for the Glass Industry.**

Products and service lines: glasses for civil construction, architecture and decoration, automatized glasses, machines and equipment, doors, windows and hardware systems, accessories, etc. Around 150 exhibitors (on average).

Regularity: Biennial.

Promotion: VNU Business Media do Brasil Ltda.

www.vnu.com.br and www.glassexpo.com.br/

➤ **M & T EXPO – International Trade Fair for Construction Equipment / International Trade Fair for Mining Equipment.**

Products and service lines: work installation equipment, earthmoving, concrete pouring and paving equipment, rock drilling equipment, concrete, rock crushing equipment, derricks and similars, elevators and truss, aerial platforms, measurement and topography instruments, mining engineering, geological prospecting, services, etc. Around 390 exhibitors (on average).

Regularity: Quadriennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br and www.mtexpo.com.br/

➤ **CACHOEIRO DE ITAPEMIRIM STONE FAIR – International Marble and Granite Fair.**

Products and service lines: marble, slate, quartzites, machines, equipment, supplies. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Centro Tecnológico do Mármore e Granito – CETEMAG – www.cetemag.org.br

Sindicato de Indústrias de Rochas Ornamentais, Cal e Calcário do Estado de Espírito Santo – SINDIROCHAS – www.sindirochas.com.br

Milanez & Milaneze S/C Ltda. – www.milanezmilaneze.com.br

➤ **INTERCON – International Fair of Technology, Equipment, Construction Materials and Fittings.**
CINTEC HABITAT HUMANO – International Congress of New Technologies.

Products and service lines: equipments, construction materials and fittings. Around 250 exhibitors (on average).

Regularity: Biennial.

Promotion: Messe Brasil Feiras & Promoções Ltda. – www.messebrasil.com.br

Sociedade Educacional de Santa Catarina – SOCIESC – www.sociesc.com.br

➤ **FIAFLORA / EXPOGARDEN – International Fair of Landscaping, Gardening and Floriculture.**

Products and service lines: ornamental and medicinal plants, flowers, grass, substrata, accessories for decoration, furniture, illumination, machines, tools and accessories for landscaping and gardening, swimming pools, barbecue grills, etc. Around 290 exhibitors (on average).

Regularity: Annual.

Promotion: T&T Feiras e Exposições Ltda.

www.fiaflora.com.br

➤ **FESQUA – International Trade Show of Fenestration, Hardware, Components and Locksmith.**

Products and service lines: frames and façades, metallic structures, aluminum profiles, PVC profiles and plated iron, wood for frames, anodizing, electrostatic painting, galvanization, anti-corrosives, inks and varnishes, etc. Around 120 exhibitors (on average).

Regularity: Biennial.

Promotion: Cipa Ltda.

www.cipanet.com.br and www.fesqua.com.br/

8. Communication and advertising

➤ **TELEXPO – International Fair of Telecommunications, Networks and Technology International Congress of Telecommunication, Networks and Technology**

Products and service lines: telecommunications, information technology, wireless and satellite, call centers/CRM, enterprise business solution, e-commerce and networks. Around 400 exhibitors (on average).

Regularity: Annual.

Promotion: Questex Editora e Comunicações Ltda.

www.questex.com.br

➤ **BROADCAST & CABLE – International Fair of Technology in Equipment and Services for Television Engineering, Broadcasting and Telecommunications**

Products and service lines: amplifiers, broadcasters automation, connectors, coaxial cables, converting, audio processing, modulator tubes, batteries, decoders, satellite operators and receivers, technical projects of video production, optic staple fibres, cases, softwares for management, signals deliverers, etc. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Certame Display e Locação de Equipamentos S/C Ltda.

<http://www.certame.com/> and www.broadcastcable.com.br

9. Computer science

➤ LINUX WORLD BRAZIL – Exposition in the IT Open Source Segment / Conference of the IT Open Source Segment

Products and service lines: hardware manufacturers, software development, deliverers, training in software open source. Around 80 exhibitors (on average).

Regularity: Annual.

Promotion: Reed Exhibitions Brasil Ltda.

www.reedexpo.com.br

10. Conservation, hygiene and cleaning

➤ FEILIMP – International Fair of Products, Equipments and Services for Solid Residues and Public Cleaning.

Products and service lines: equipment and services, technologies and information for urban residues, residue treatment equipments, sweeping, selective collects and recycling, final destination of solid residues, etc. Around 50 exhibitors (on average).

Regularity: Biennial.

Promotion: Exponor Brasil Feiras e Eventos Ltda.

www.exponor.com.br

11. Culture and education

➤ EDUCAR – International Fair of Education.

EDUCADOR – International Congress of Education.

Products and service lines: school uniforms, transports, bookstores, publishing companies, furniture, equipment, software, educative toys, robotics, security, assistance, school materials, leisure, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Promofair Comércio, Promoções e Eventos.

www.promofair.com.br

➤ EDUCANDO – Educational, Professionalizing Fair, Publishing Companies and University.

Products and service lines: products for schools, publishing companies, universities, language schools and professionalizing schools, etc. Around 50 exhibitors (on average).

Regularity: Annual.

Promotion: Adelson Feiras e Eventos Ltda.

www.adelstoneventos.com.br

12. Dentistry material

➤ FIOSP – São Paulo International Dentistry Fair.
 CIOSP – São Paulo International Dentistry Congress.
 Products and service lines: products for the dentistry market. Around 350 exhibitors (on average).
 Regularity: Annual.
 Promotion: Associação Paulista de Cirurgiões Dentistas – APCD
www.apcd.org.br

➤ ODONTOBRASIL – International Fair for Products, Equipment, Services and Technology for Dentistry

Products and service lines: equipment, instruments, furniture for dental offices, clinics and laboratories, products for oral hygiene, medicines, biosafety, uniform, architecture and construction, books, softwares of management, computer science and communication. Around 200 exhibitors (on average).
 Regularity: Annual.
 Promotion: Hospitalar Feiras, Congressos e Empreendimentos Ltda.
www.hospitalar.com.

13. Electrical, electronical and mechanical

➤ MECÂNICA – International Machinery and Industrial Supplies Trade Fair.
 Products and service lines: machine-tools, machines and equipment for the plastic and rubber industry, shaping and deformation, tools, valves, bombs and compressors, engines, machines, equipment and parts for casting (equipamentos e insumos para fundição), industrial automation and control of processes. Around 1845 exhibitors (on average).
 Regularity: Biennial.
 Promotion: Alcântara Machado Feiras de Negócios Ltda.
www.alcantara.com.br

➤ METALURGIA – International Trade Show of Technology, Foundry, Siderurgy, Forging, Aluminum and Services.

CINTEC FUNDIÇÃO – International Congress on New Technologies.
 Products and service lines: raw-materials, supplies, machines and equipment, environment, casting, forging, stamping, siderurgy, model making and tooling, finishing, automation, computer science, industrial maintenance. Around 260 exhibitors (on average).
 Regularity: Biennial.
 Promotion: Messe Brasil Feiras & Promoções Ltda.
www.messebrasil.com.br/metalurgia/

➤ **FIIEE MINAS GERAIS – International Electrical and Electronic Industry Trade Fair – Minas Gerais.**

Products and service lines: generation, transmission and distribution of electric energy, drive mechanisms, equipment for classified areas, rectifiers, engines and similar products, electric and electronic components, electric materials of installation, automation and instrumentation, computer science, telecommunications, services, etc. Around 200 exhibitors (on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **INFOIMAGEM – International Fair of Electronic Management of Documents**

Products and service lines: electronic management of documents, optic records, microfilming, archivology, organization and methods, documentation and image management and related areas. Around 50 exhibitors (on average).

Regularity: Annual.

Promotion: Centro Nacional de Desenvolvimento do Gerenciamento da Informação –

CENADEM – www.cenadem.com.br

14. Energy

➤ **Brazilian Fair of Renewable and Alternative Energy and Co-generation, Brazilian Congress of Renewable Energy and Co-generation**

Products and service lines: equipment for the generation of alternative energy.

Around 80 exhibitors (on average).

Regularity: Annual.

Promotion: BF Three Feiras e Congressos Ltda.

www.latinevent.com.br

➤ **National fair of electric installations**

ENIE – National Meeting of Electric Installations.

Products and service lines: land and electric automation systems, illumination, grounding, electromagnetic compatibility, management and conservation of energy, engines and activators, etc.

Regularity: Biennial.

Promotion: Aranda Eventos e Congressos Ltda.

www.arandanet.com.br

15. Farming and cattle raising, commercial and industrial sectors

➤ **FEINCO – Caprine and Ovine International Fair.**

Products and service lines: animal nutrition, manure and fertilizers, agricultural defensives, seeds, veterinary products, utility vehicles, research agencies and universities, development, animal health, genetics, livestock raising supplies, scales, troughs and trunks, cold storage rooms etc. Around 150 exhibitors.

Regularity: Annual.

Promotion: Agrocentro Empreendimentos e Participações Ltda.

www.agrocentro.com.br

➤ **EXPONUTRI – Animal Nutrition International Fair**

Products and service lines: Soy, maize and bran products, medicines, natural products, ration processing equipment and laboratorial analysis equipment, etc. Around 50 exhibitors (on average).

Regularity: Annual.

Promotion: Xclusive Mídia Eventos e Publicações Ltda.

www.xclusive.com.br

➤ **BIO BRAZIL FAIR – Organics and Agroecology International Fair**

Products and service lines: organics product in general, projects of familiar and sustainable agriculture, agroecological projects, raw material and technology, certifiers and financial institutions, etc. Around 190 exhibitors (on average).

Regularity: Annual.

Promotion: Francal Feiras e Empreendimentos Ltda.

www.francal.com.br

➤ **AVESUI AMÉRICA LATINA – Latin-American Poultry and Porcine Farming Industry Fair.**

Dedicated to the poultry and porcine farming sectors.

Promotion: Gessuli Agribusiness Editora e Eventos Ltda.

www.gessulli.com.br and www.avesui.com.br

➤ **AQUAFAIR – Aquiculture and Fishing International Fair**

Products and service lines: equipment, nutrition, packing, animal feeding, laboratories, genetics and services for poultry and porcine farming, aquiculture, etc. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Gessuli Agribusiness Editora e Eventos Ltda.

www.gessulli.com.br and www.aquafair.com.br

➤ **AGRISHOW – International Fair of Agricultural Technology in Action**

Products and service lines: agricultural equipment and implements, seeds, correctives, fertilizers, defensives, irrigation system, airplanes, fuels, lubricants, parts, tires, tools, etc. Around 650 exhibitors (on average).

Regularity: Annual.

Promotion: Publiê Publicações e Eventos Ltda.

www.publie.com.br

➤ **EXPOMILK – International Fair of the Milk Productive Chain**

Fair: National Exposition of Milky Cattle

Products and service lines: animal nutrition, storage of food, drinking fountains, cochos, plague control, tools, fertilizers, manure and correctives, seeds and pasture changes, cattle hygienic cleaning, milking rooms, tractors, agricultural equipment and implements, surgical materials, artificial insemination, embryos and biotechnology, systems for animal identification, scales, electric fences, hayinfg equipment, utilitarian vehicles, etc. Around 90 exhibitors (on average).

Regularity: Annual.

Promotion: Agrocentro Empreendimentos e Participações Ltda.

www.agrocentro.com.br

➤ **EXPOINTER – Animals, Implements, Farming and Cattle Raising International Exposition**

Products and service lines: machines, equipment, farming and cattle raising products and implements, various animals of Brazil and foreign lands, etc. Around 2040 exhibitors (on average).

Regularity: Annual.

Promotion: Secretaria da Agricultura e Abastecimento do Estado do Rio Grande do Sul

www.saa.rs.gov.br

➤ **PET SOUTH AMERICA – International Trade Show for Suppliers to Latin American Pet Industry**

Products and service lines: animal health, nutrition, equipment, accessories, specialties, veterinarians, publications and services. Around 250 exhibitors(on average)

Regularity: Annual.

Promotion: VNU Bussiness Media do Brasil Ltda.

www.petsa.com.br

➤ **PORK EXPO – Latin-American Porcine Farming International Fair. III Latin-American Porcine Farming Congress.**

Products and service lines: equipment, animal health, nutrition, genetics, porcine farming services. Around 150 exhibitors (on average).

Promotion: www.porkworld.la

16. Food and beverages

➤ **FENACAM – Shrimp National Fair**

III International Seminar on Cultivated Shrimp Industry

Products and service lines: cultivated shrimp, equipment, food, packing, etc. Around 170 exhibitors (on average).

Regularity: Annual.

Promotion: Associação Brasileira de Cultivadores de Camarão
www.abccam.com.br

➤ **MERCOSUL BEBIDAS – Technology for the Beverage Industry Fair**

Products and service lines: machines, equipment for the beverage industry in general, bottling machines, blowing machines, labelling machines, washing machine, bottles, packing, etc. Around 120 exhibitors (on average).

Regularity: Biennial

Promotion: New Trade Eventos e Feiras Comerciais Ltda.
E-mail: newtrade@newtrade.com.br

➤ **VINOTECH – International Hall of Machines and Techniques for Viticulture and Enology, Equipments and Technologies for the Beverage Industry.**

Products and service lines: machines and technology for agriculture and viticulture, machines and equipment for bottling and enology, etc. Around 130 exhibitors (on average).

Regularity: Biennial

Promotion: New Trade Eventos e Feiras Comerciais Ltda.
E-mail: newtrade@newtrade.com.br

➤ **EXPOVINIS BRASIL – International Wine Fair**

Products and service lines: aguardiente and brandy, spirits, sparkling wine, liqueurs, quality wine of a designated area of cultivation, table wines, fortified wines, distilled products, other wine and spirits, viticulture and enology machinery and equipment, supplementary utensils and accessories. Around 170 exhibitors (on average).

Regularity: Annual.

Promotion: Exponor Brasil Feiras e Eventos Ltda.
www.expovinisbrasil.com.br/

➤ **FISPAL FOOD SERVICE – International Food Service Show.**

Products and service lines: dehydrated products, industrialized food, coffee, tea, special meat and derivatives, cigar store, bakery, canned and preserved food, milk-based products, dishes and places settings, pastas, sweets and cookies, flours and grains, cakes, pies, chocolates and candies, sauces, spices and condiments, oils, fishing

products, crustaceans, utensils for kitchen and beverages. Around 1500 exhibitors (on average).

Regularity: Annual.

Promotion: Fispal Feiras e Produtos Comerciais Ltda.

www.fispal.com.br

➤ **SALÃO INTERNACIONAL DE BEBIDAS – International Beverages Salon**

Products and service lines: beverages in general: wine, beer, distilled products, water, juice, isotonic, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Newtrade Comunicação Ltda.

➤ **FIPAN – International Bakery, Confectionery and Independent Food Retail Trade Fair.**

Products and service lines: raw materials, machinery and equipments, accessories, beverages, packing, services, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Associação dos Industriais de Panificação e Confeitaria de São Paulo.

www.fipan.com.br

➤ **FOOD INGREDIENTS SOUTH AMERICA – International Fair of Solutions and Technologies for the Food Industry.**

Products and service lines: flavors, additives, semi-manufactures, food ingredients, laboratorial equipment. Around 270 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Business Media do Brasil Ltda.

www.expoifs.com.br/

➤ **FOOD SAFETY AND HYGIENE – International Fair of Security and Hygiene for the Food Industry.**

Products and service lines: products and equipment of security and hygiene for the nourishing industry, quality control, certificates and training, test and analysis, packing technology, etc. Around 60 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Business Media do Brasil Ltda.

www.vnu.com.br

➤ **TECNOBEBIDA LATIN AMERICA – International Fair of Solutions and Technologies for the Beverage Industry.**

Products and service lines: packing, flavor and concentrates, machines, logistic, equipment and raw materials for the beverages industry, services, etc. Around 100 exhibitors (on average).

Regularity: Biennial

Promotion: VNU Business Media do Brasil Ltda.

www.vnu.com.br

17. Franchising

➤ **ABF FRANCHISING EXPO – International Business and Franchising Fair.**

Products and service lines: franchiser of all segments: health & beauty, cosmetics & perfumery, training & education, electronic, leisure, tourism and hotels, footwear and accessories, vehicle services, etc. Around 150 exhibitors exhibitors(on average).

Regularity: Annual.

Promotion: Messe Frankfurt Feiras Ltda.

www.messefrankfurtfeiras.com.br

18. Furniture

➤ **ABIMAD – Brazilian Contemporary Furniture & Home Décor Exhibition.**

Products and service lines: furniture in wood, upholstereds, natural metals and staple fibers, decoration and utilitarians. Around 160 exhibitors exhibitors(on average).

Regularity: Annual.

Promotion: Associação Brasileira das Indústrias de Móveis de Alta Decoração – ABIMAD.

www.abimad.com.br

➤ **SALÃO DO MÓVEL BRASIL – International Hall of Furniture and Decoration.**

Products and service lines: devices of fine decoration, mattresses, leather upholstered, fiber, wicker, rush, furniture for external use, furniture in metal, furniture in steel inox, residential furniture, carpets, etc. Around 200 exhibitors exhibitors(on average).

Regularity: Annual.

Promotion: Exponor Brasil Feiras e Eventos Ltda.

www.exponor.com.br

➤ **FIQ – International Fair on Quality of Machines, Raw-materials and Accessories for the Furniture Industry.**

Products and service lines: machines, equipment, tools, accessories and raw-materials for the furniture industry. Around 300 exhibitorsexhibitors (on average).

Regularity: Biennial.

Promotion: Expoara Organizações de Eventos Arapongas S/C Ltda.

www.expoara.com.br and www.fiq.com.br/

➤ **FORMÓBILE – International Fair of the Wood and Furniture Industry.**

Products and service lines: machines and equipment, raw-materials, hardware, accessories and components. Around 480 exhibitorsexhibitors (on average).

Regularity: Biennial.

Promotion: Móvil Feiras e Eventos Ltda.

www.formobile.com.br

➤ **MERCOMÓVEIS – Mercosul Fair of Furniture Industries.**

Products and service lines: furniture, upholstered, dining-rooms, living-rooms, bedrooms, clothes closet, beds, racks, bookshelves, kitchen, etc. Around 280 exhibitorsexhibitors (on average).

Regularity: Biennial.

Promotion: Sindicato da Indústria Moveleira do Valo do Uruguai – SIMOVALE.

www.mercomoveis.com.br

19. Graphical arts, packing, bookstores and stationery stores

➤ **BIENAL DO LIVRO – São Paulo Biannual International Book Fair.**

Products and service lines: books, deliverers, literary agents, importers, exporters, paper manufacturers, graphical, computer science products and equipments, etc. Around 800 exhibitors exhibitors(on average).

Regularity: Biennial

Promotion: Francal Freiras e Empreendimentos Ltda.

www.feirabienaldolivro.com.br

➤ **BRASILPACK – International Packaging Trade Fair.**

Products and service lines: packaging, packaging materials, accessories and supplies for packaging, machines and equipment for packaging and recycling systems, machines, equipment and systems for processing, packaging and bottling, instrumentation, controls and systems, sales outlet materials, logistics, packaging projects and designs, etc. Around 570 exhibitors exhibitors(on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.brasilpack.com.br/

➤ **EXPOPRINT LATIN AMÉRICA – International Fair for Prepress, Printing and Finishing Equipment**

Products and service lines: prepress and premedia, systems, appliances and software for printing, bookbinding and print finishing, paper converting and package production, materials, services, including printing inks, etc. Around 250 exhibitorsexhibitors (on average).

Regularity: Quadrennial.

Promotion: Messe Frankfurt Feiras Ltda.

www.expoprint.com.br

➤ **FISPAL TECNOLOGIA – International Fair for the Development of Food and Beverage Industries.**

Products and service lines: packages and equipment of aluminum, steel, glass, bound in boards and corrugated, marking and coding, design, films, raw materials, covers, corks and labels, industrial automation, food processing and industrial refrigeration, systems of storage, movement and logistics. Around 1900 exhibitorsexhibitors (on average).

Regularity: Annual.

Promotion: Fispal Feiras e Produtos Comerciais Ltda.

www.fispal.com.br

➤ **ESCOLAR – PAPER BRAZIL – International Trade Fair of School, Office, Stationery Supplies, Services and Technology.**

Products and service lines: school, didactic and pedagogical materials, stationary articles, computer science suppliements, equipment, uniforms, bags and knapsack, educative toys, products for laboratory and classrooms, packing, articles for parties, gifts. Around 450 exhibitorsexhibitors (on average).

Regularity: Annual.

Promotion: Francal Feiras e Empreendimentos Ltda.

www.francal.com.br

20. Handicrafts, arts and collections

➤ **ARTNOR – International Fair of Brazilian Northeastern Artistic Techniques**

Products and service lines: Craftsmanship of the state of Alagoas, Brazil and other countries. Around 750 exhibitors exhibitors(on average).

Regularity: Biennial.

Promotion: Sebrae/AL Serviço de Apoio às Micro e Pequenas Empresas.

www.al.sebrae.com.br

➤ **FIART – International Fair of Artistic Techniques**

Products and service linesProducts and service lines: Craftsmanship and gastronomy. Around 900 exhibitors (on average).

Regularity: Annual.

Promotion: Espacial Eventos Ltda.

E-mail: espacialeventos@digji.com.br

➤ **HOBBYART – Craft & Arts, Hobby Industry Trade Show.**

Products and service lines: inks, adhesives, glues, silica and resins, glass beads/trifles, ceramics and porcelain, felts, fabrics, diverse molds, products for parties, materials for arts and frames, packing, flowers and flavors, etc. Around 350 exhibitors (on average).

Regularity: Annual.

Promotion: Midiagrupo Eventos Comerciais Ltda.

www.midiagrupo.com.br

21. Home utilities

➤ **SÃO PAULO INTERNATIONAL GIFT FAIR – Brazilian International Gift Fair.**

Products and service lines: gifts, craftsmanships, toys, decoration and design, table for home and kitchen utensils. Around 315 exhibitors (on average).

Regularity: Annual.

Promotion: Laço Ltda.

www.laco.com.br

➤ **TOYS, PARTIES & CHRISTMAS FAIR SOUTH AMERICA – Fair of Christmas Articles, Parties, Fine Stationery, Candles, Plush Toys and Minitoys.**

Products and service lines: goods for seasonal celebrations (birthday, Christmas, Easter), sacred art, cards and fine stationery, handicrafts, decorative candles, toys, decoration and projects for parties, etc. Around 170 exhibitors (on average).

Regularity: Annual.

Promotion: Grafite Feiras e Promoções Ltda.

www.grafitefeiras.com.br

➤ **HOUSE & GIFT FAIR SOUTH AMERICA – Brazilian Gift Fair.**

Products and service lines: decoration, lighting, permanent flowers and landscaping, decoration accessories, pictures and frames, decorative candles and handicrafts, utility house, bed, bath and table linens, carpets, suitcases and travel accessories, fine gifts, etc. Around 1050 exhibitors (on average).

Regularity: Annual.

Promotion: Grafite Feiras e Promoções Ltda.

www.grafitefeiras.com.br

22. Industrial, commercial and office automation

➤ **MECHANICAL SHAPING – Mechanical Shaping Fair IV Congress of Mechanical Shaping.**

Products and service lines: machines, tools, accessories, peripherals, hardware, software, automobiles, autoparts, aircrafts, etc. Around 120 exhibitors (on average).

Regularity: Annual.

Promotion: Aranda Eventos e Congressos Ltda.

www.arandanet.com.br

23. Inks and varnishes

- FEITINTAS – Fair of Ink and Varnish Industry & Related Products.

Products and service lines: civil construction, graphical, wood, metal, industrial, automobile, waterproof, brush, coil, stairs, equipment for painting. Around 150 exhibitors (on average).

Regularity: Biennial.

Promotion: SITIVESP – Sindicato da Indústria de Tintas e Vernizes do Estado de São Paulo. www.sitivesp.org.br

24. Jewelry and knick-knacks

- BRAZIL GEM SHOW – Minas Gerais Jewels and Gemstones Trade Fair.

Products and service lines: jewels, gems, precious stones goods, mineral specimens, knick-knacks, veneered products and accessories. Around 100 exhibitors (on average).

Regularity: Annual.

Promotion: Associação dos Joalheiros, Empresários de Pedras Preciosas e Relógios de Minas Gerais AJOMIG. www.ajomig.com.br

Sindicato das Indústrias de Joalherias, Ourivesarias, Lapidação de Pedras Preciosas e Relojoarias de Minas Gerais SINDIJOIAS GEMAS/MG. www.brazilgemshow.com

Instituto Brasileiro de Gemas e Metais Preciosos IBGM. www.ibgm.com.br

- ALJÓIAS – International Jewelry Trade Fair.

Products and service lines: plated jewelry, knick-knacks, gemstones, machines, galvanoplastics, materials and services. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Associação Limeirense de Jóias.

www.aljoias.com.br

25. Leather, footwear, devices, machines and components

- COUROMODA – International Shoes, Sportsgoods and Leathergoods Fair.

Products and service lines: feminine, masculine and kids footwear, purse, sportsgoods, leathergoods, confections and fashion accessories, knick-knacks, raw-materials, machines, components and technology for the footwear sector, etc. Around 1300 exhibitors (on average).

Regularity: Annual.

Promotion: Couromoda Feiras Comerciais Ltda.

www.couromoda.com

➤ **FRANCAL – International Shoes, Fashion Accessories, Machines and Components Fair.**

Products and service lines: feminine, masculine and kids footwear, leather accessories, knick-knacks, machines, components and raw-materials. Around 1000 exhibitors (on average).

Regularity: Annual.

Promotion: Francal Freiras e Empreendimentos Ltda.

www.francal.com.br

➤ **COUROVISÃO – International Fair of Components, Leather, Chemicals and Accessories for Footwear and Devices.**

Products and service lines: components, leather, chemicals and accessories for footwear and devices. Around 180 exhibitors (on average).

Regularity: Annual.

Promotion: Fenac S/C Feiras e Empreendimentos Turísticos.

www.fenac.com.br

➤ **FIMEC – International Fair of Leather, Chemicals, Components and Equipments for Footwear and Tanneries.**

Products and service lines: leather, chemicals, components and accessories, machines and equipment for footwear and tanneries. Around 1550 exhibitors (on average).

Regularity: Annual.

Promotion: Fenac S/C Feiras e Empreendimentos Turísticos.

www.fenac.com.br

26. Medical material

➤ **REATECH – International Trade Fair on Rehabilitation and Inclusion Technologies.**

Products and service lines: hidrotherapy, orthopedic products, books and publications, alternative therapies, adapted cars, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Cipa Ltda.

www.cipanet.com.br

27. Military, national, civil and patrimonial security

➤ **EXPOSEG INTERNATIONAL SECURITY FAIR – International Security Fair.**

Products and service lines: personal, patrimonial and electronic security, closed TV circuits, values transportation, armoured vehicles, access controls, security doors and locks, identification systems, surveillance, monitoring central, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Cipa Ltda.

www.cipanet.com.br

➤ **INTERSEG – International Law Enforcement Technology, Services and Products Exhibition / IACP South-American Executive Public Safety Seminar.**

Products and service lines: information technology, armaments, equipment for defense and protection, automobiles, motorcycles, helicopters, boats, training and services, telecommunications, uniforms, emergency equipments and accessories, etc. Around 110 exhibitors (on average).

Regularity: Annual.

Promotion: Fagga Eventos Internacionais Ltda.

www.fagga.com.br

➤ **FIRE SHOW – International Fire Fair.**

Products and service lines: equipments of prevention and fire combat, fire extinguishers, sprinklers, software, rescue equipments, hydraulical, stairs, vehicles, etc. Around 80 exhibitors (on average).

Regularity: Biennial.

Promotion: Cipa Ltda.

www.cipanel.com.br

➤ **FISP – International Fair of Safety and Protection.
FISST – International Fair of Work Safety and Health.**

Products and service lines: equipments of protection and fire combat, physical and patrimonial security, alarms, control, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Cipa Ltda.

www.cipanel.com.br

➤ **EXPOSEGURANÇA – International Fair of Security Equipments and Services / World Security Congress.**

Products and service lines: equipments for electronic, patrimonial and banking security. Around 100 exhibitors (on average).

Regularity: Annual.

Promotion: Latin Event Feiras e Congressos Ltda.

www.latinevent.com.br

28. Vehicles for cargo and passenger transportation

➤ **EXPO AERO BRASIL – International Aviation Fair.**

Products and service lines: products and aeronautical services. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Aeromarketing Promoções e Eventos Ltda.

www.aeromarketing.com.br

29. Musical instruments

➤ EXPOMUSIC – International Music Fair: Musical Instruments, Audio, Sound, Lighting and Related.

Products and service lines: musical, acoustic, electronic and percussion instruments, audio equipments, professional sound, illumination, musical sheets, accessories, and specialized magazines. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Francal Feiras e Empreendimentos Ltda.

www.francal.com.br

30. Nursing, hospitals and laboratories

➤ HOSPITALAR – International Fair for Products, Equipment, Services and Technology for Hospitals, Health Clinics and Laboratories.

Products and service lines: hospital equipment, medical technology, emergency and transportation, orthopaedics and rehabilitation, medicines and hospital pharmacy, building technology (project, construction and maintenance), surgical centers, nursing and monitoring, traumatology and pos-operation rehabilitation, home health care, medical literature, etc. Around 1100 exhibitors (on average).

Regularity: Annual.

Promotion: Hospitalar Feiras, Congressos e Empreendimentos Ltda.

www.hospitalar.com

31. Petroleum and petrochemical

➤ POSTO & FACILIDADES – International Service Station Business Trade Fair

Products and service lines: construction and infrastructure, machines, equipment and accessories, automation, products for convenience stores, natural gas vehicles (NGV), autoparts, accessories and services, fuel, oil and lubricants, business and franchising, merchandising and promotions, entities, associations and bank services. Around 180 exhibitors (on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ RIO OIL & GAS EXPO AND CONFERENCE – Exposition of Petroleum Products, Services and Equipment.

Products and service lines: exploration and production, natural gas, supplying and refining, safety, health and environment, petrochemical and logistic. Around 700 exhibitors (on average).

Regularity: Biennial.

Promotion: Instituto Brasileiro de Petróleo e Gás – IBP

www.ibp.org.br

32. Pharmaceutical

➤ **FCE PHARMA – International Exposition of Technology for the Pharmaceutical Industry.**

Products and service lines: raw-materials, packing, equipment and services for the pharmaceutical industry. Around 450 exhibitors (on average).

Regularity: Annual.

Promotion: VNU Business Media do Brasil Ltda.

www.vnu.com.br

33. Precious stones

➤ **FIPP – Teófilo Otoni International Fair of Precious Stones.
Teófilo Otoni Free Fair of Precious Stones.**

Products and service lines: precious stones, rude and worked stones, specimens for collections, mineral handicrafts, jewelry, knick-knacks, machines and equipment, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: Associação dos Comerciantes de Jóias e Gemas do Brasil – GEA – www.geabrasil.com

Associação dos Corretores do Comércio de Pedras Preciosas de Teófilo Otoni – ACCOMPEDRAS – www.accompedras.com.br

34. Retail trade and supermarkets

➤ **EXPO ABRA – International Fair of Supermarket Products, Services, Equipment and Technologies.
National Convention of Supermarkets.**

Products and service lines: food, beverages, commercial automation, automobiles, bazaar, footwear, advertising, electro-electronics, packing, illumination, telecommunication, domestic utilities, plastics, machines, equipment, technologies and services for supermarkets. Around 600 exhibitors (on average).

Regularity: Annual.

Promotion: ABRAS – Associação Brasileira de Supermercados.

www.abrasnet.com.br

➤ **EXPONOR – Fair of Equipment, Products and Services for Supermarkets.
North-Northeast Convention of Supermarkets.**

Products and service lines: suppliers of food, drinks, products, technology and services for the auto-service sector. Around 200 exhibitors (on average).

Regularity: Annual.

Promotion: Fagga Eventos Internacionais Ltda.

www.fagga.com.br

➤ **EXPOAGAS – Fair of Products and Services for Supermarkets.
Rio Grande do Sul´s Convention of Supermarkets.**

Products and service lines: food, drinks, equipment, technological solutions, automation, business rounds, services, etc. Around 190 exhibitors (on average).

Regularity: Annual.

Promotion: AGAS – Associação Gaúcha de Supermercados.

www.agas.com.br

35. Rubber and plastics

➤ **EXPOBOR – International Rubber Technology, Machines and Products Fair.**

Products and service lines: machines, equipment, technology, automation, raw-materials and finished products. Around 180 exhibitors (on average).

Regularity: Biennial.

Promotion: Francal Feiras e Empreendimentos Ltda.

www.francal.com.br

➤ **RECAUFAIR – International Equipment and Technology for Tires Retreading Fair.**

Products and service lines: machines, equipment, raw-materials, finished and half-finished products, services and consultancy. Around 180 exhibitors (on average).

Regularity: Biennial.

Promotion: Francal Feiras e Empreendimentos Ltda.

www.francal.com.br

➤ **INTERPLAST – Brazilian National Fair of the Plastic Technology Integration
CINTEC PLÁSTICOS – International Congress of New Technologies.**

Products and service lines: machines, equipment, transformers, tools, packages, raw-materials, peripherals and services. Around 260 exhibitors (on average).

Regularity: Biennial.

Promotion: Messe Brasil Feiras & Promoções Ltda.

www.messebrasil.com.br

36. Silk-screen

➤ **SERIGRAFIA – International Fair of Silk-Screen Machines and Products.
SIGN SINALIZAÇÃO – International Fair of Signage Equipment and Products.**

Products and service lines: services, products and equipments for silk-screen, signage and visual communication. Around 200 exhibitors (on average).

Regularity: Annual.

Promotion: IBRATESE – Instituto Brasileiro de Tecnologias e Serviços S/C Ltda.

www.ibratese.com.br

37. Sport and leisure

➤ **AUTOSPORTS MOTOR SHOW – International Competition, Technology, Tuning, Autoparts and Automotive Accessories Trade Fair.**

Products and service lines: Vehicles, autoparts and components, motorized devices, automotive gas, wheels and tires, security technology, communications, visual accessories, accessories of performance, audio and video technology, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **EQUIFAIR – International Fair of Equestrian Sport.**

Products and service lines: accessories and materials for the equestrian sport, equipment for the construction of riding arena, horse breeding farms, publishing companies and equestrian tourism, nutrition and animal health, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Mídiagrupo Eventos Comerciais Ltda.

www.midiagrupo.com.br

➤ **ADVENTURE SPORT FAIR – Sports and Adventure Tourism Fair.**

Products and service lines: equipment, clothing and footwear, terrestrial, aquatic and aerial vehicles, tourism of adventure and ecotourism destinations, adventure sports, ecological and sustainable tourism. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Promotrade Brasil Feiras e Congressos Ltda.

www.adventurefair.com.br

➤ **IHRSA FITNESS BRASIL LATIN AMERICA – International Fair of Gymnastics Equipment and Products.**

Products and service lines: software, architecture and decoration of gymnasiums, closets, gymnastics and swimming pool accessories, clothing, programs of fitness, advertising, pilates, bookstores, etc. Around 120 exhibitors (on average).

Regularity: Annual.

Promotion: Mecânica da Produção de Espetáculos em Eventos Ltda.

www.fitnessbrasil.com.br

38. Sugar & Ethanol industry

➤ **SIMTEC – Sample of the Sugar & Ethanol Industry Technology. International Symposium and Exhibition of the Sugar & Ethanol Industry Technology.**

Products and service lines: machines and equipment, services and advertising for the farming and industrial areas, new technologies for the sugar & ethanol industry, etc. Around 200 exhibitors (on average).

Regularity: Annual.

Promotion: SIMESPI – Sindicato das Indústrias Metalúrgicas, Mecânicas de Material Elétrico, Eletrônico, Siderúrgicas e Fundições de Piracicaba, Saltinho e Rio das Pedras - www.simespi.com.br.

ACIPI – Associação Comercial e Industrial de Piracicaba - www.acipi.com.br.

CIESP – Centro de Indústrias do Estado de São Paulo Região Piracicaba - www.ciesp.com.br.

COPLACANA – Cooperativa dos Plantadores de Cana do Estado de São Paulo - www.cana.com.br.

MVM Promoção de Eventos Ltda - www.simtec.com.br/.

➤ **FENASUCRO – International Fair of the Sugar & Ethanol Industry.**

Products and service lines: equipment, machines, supplies and services for the sugar & ethanol industry. Around 400 exhibitors (on average).

Regularity: Annual.

Promotion: Múltiplos Produções e Empreendimentos Ltda.

www.multiploseventos.com.br

39. Textile – Machines and components

➤ **FENATEC – International Textile Trade Fair (Spring/Summer)**

Products and service lines: raw-materials, spinning, weaving, knitting, fabric processing, printing, decorating fabrics, services and technical publications. Around 50 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **FIMAPEV – International Fair of Sewing Machines, Raw-materials and Products.**

Products and service lines: machines, raw-materials and clothing. Around 80 exhibitors (on average).

Regularity: Annual.

Promotion: SINVEDS – Sindicato das Indústrias do Vestuário de Divinópolis.

www.sinvesd.com.br

➤ **FEMATEX – International Fair of Materials for the Textile and Clothing Industry.**

Products and service lines: accessories, packaging and raw-materials for the textile industry. Around 300 exhibitors (on average).

Regularity: Biennial.

Promotion: SINTEX – Sindicato das Indústrias de Fiação, Tecelagem e do Vestuário de Blumenau.

www.sintex.org.br

➤ **QUINTEX – International Fair of Chemicals for the Textile Industry.**

Products and service lines: applied and defined chemicals, spinning, starching, preparation, dyeing, printing, finishing, machines and equipments for dyeing and laundry. Around 320 exhibitors (on average).

Regularity: Biennial.

Promotion: FCEM Feiras, Congressos e Empreendimentos Ltda.

www.fcem.com.br

40. Textile and clothing

➤ **TEXFAIR DO BRASIL – International Fair of the Textile Industry.**

Products and service lines: bed, bath and table linens, clothing, etc. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: SINTEX – Sindicato das Indústrias de Fiação, Tecelagem e do Vestuário de Blumenau.

www.sintex.org.br

➤ **FENIT – International Textile Industry and Fashion Trade Fair (Summer/Spring).**

Products and service lines: men´s wear, women´s wear, beach wear, lingerie, fitness, services, packaging and accessories for shops, bed, bath and table linens, etc. Around 500 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **SEMANA MODA BRASIL – Fashion Fair.**

Products and service lines: men´s wear, women´s wear and accessories. Around 30 exhibitors (on average). Cobertura Internacional.

Periodicidade: semestral.

Promotion: CPA Design Ltda.

www.cpadesign.com.br

41. Tourism

➤ **FITA – International Tourism Fair for the Amazon.**

Products and service lines: tourist products and services, hotels and gastronomy. Around 90 exhibitors (on average).

Regularity: Biennial.

Promotion: Governo do Estado do Pará (Secretaria Especial de Produção)-
www.pa.gov.br

PARATUR - Companhia Paraense de Turismo - www.paratur.pa.gov.br
www.fitamazonia.com.br

➤ **LACIME LATIN AMERICA AND CARIBBEAN INCENTIVE & MEETINGS EXHIBITIONS – Latin American and Caribbean Exhibition of Tourism Incentive, Events and Busines.**

Products and service lines: agency of promotion, incentive, event planners, operators, associations, center of events, aerial companies, convention visitors bureaus, maritime cruises, technology for the tourism, hotels, media, terrestrial transport, etc. Around 250 exhibitors (on average).

Regularity: Annual.

Promotion: Reed Exhibitions Brasil Ltda.

www.reedexpo.com.br

➤ **ABAV – Tourism Exhibitions / Brazilian Travel Agencies Congress and Fair of the Americas.**

Products and service lines: tour operators, tourism destinations, aerial companies, hotels chains, car rentals and other products and services related totourism. Around 600 exhibitors (on average).

Regularity: Annual.

Promotion: ABAV – Associação Brasileira de Agências de Viagens.

www.abav.com.br

➤ **Mercosur Tourism Business Hall.**

Gramado Tourism Trade Fair.

Products and service lines: tourism products, launching and commercialization of tour packages. Around 1400 exhibitors (on average).

Regularity: Annual.

Promotion: Marta Rossi & Silvia Zorzanello Promoções e Eventos Ltda.

www.marsil-rs.com.br ou www.festivalturismogramado.com.br

42. Toys and gifts

➤ **ABRIN – Toys Show**

Products and service lines: toys in general and educative toys, party and Christmas articles, books and CDs for children, licensed products. Around 180 exhibitors (on average).

Regularity: Annual.

Promotion: Fancal Feiras e Empreendimentos Ltda.

www.fancal.com.br

➤ **SALEX – South American Leisure Exhibition.**

Products and service lines: equipment for amusement parks, electronic amusement bingos, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Filistreca Serviços Ltda.

www.salex.com.br

43. Transportation

➤ **INTERMODAL SOUTH AMERICA – International Fair of Foreign Trade Transportations and Services.**

Products and service lines: storage, distribution, techniques of movement, logistics, management and foreign trade services. Around 350 exhibitors (on average).

Regularity: Annual.

Promotion: DMG Word Media Ltda.

www.intermodal.com.br

➤ **International Colloquium of Road Suspensions and Implements & Engineering Sample.**

Products and service lines: road suspension and implements. Around 35 exhibitors (on average).

Regularity: Biennial.

Promotion: SAE Brasil Seção Caxias do Sul.

www.saebrasil.org.br

➤ **MOVIMAT – Fair of Logistics, Movement and Storage of Materials.**

Products and service lines: pilers, automatically guided vehicles, equipment for data transmission, batteries, storage structures, simulation systems, logistic services, systems of control and automation, packing and transportation. Around 250 exhibitors (on average).

Regularity: Biennial.

Promotion: Imam Feiras e Promoções Ltda.

www.imam.com.br

➤ **EXPO LOGÍSTICA – Logistic Products, Services and Solutions Exhibition / International Logistics Forum.**

Products and service lines: advertising, suppliments, distribution, storage, softwares, transportation, products and logistic services. Around 40 exhibitors (on average).

Regularity: Annual.

Promotion: Fagga Eventos Internacionais Ltda.

www.fagga.com.br

➤ **TRANSPORTAR – International Fair of Intermodal and Logistic Transportation. Brazilian South Congress of Logistic and Transportation.**

Products and service lines: logistic, cargo and passengers transportation, movement, storage, services, products, transporters, etc. Around 110 exhibitors (on average).

Regularity: Annual.

Promotion: Hannover Fairs Sulamérica Ltda.

www.hanover.com.br

➤ **EXPOCARGO – Fair of Cargo Movement, Storage and Terminals - Transport and Logistics.**

Products and service lines: equipment, vehicles of cargo movement, storage and transport, logistics, security, software, freight services in all modal transports, etc. Around 150 exhibitors (on average).

Regularity: Annual.

Promotion: Sinal Comunicações Ltda.

www.sinalcom.com.br

44. Autoparts and engine rebuilding

➤ **TECNOAUTO – International Automotive Services, Parts, Accessories and Fueling Trade Fair.**

Products and service lines: service centers, supplying, repair shops, painting, technical diagnoses, instruments, tools, rebuilding, garage equipments, movement and transportation, washing machines, automotive parts and accessories. Around 180 exhibitors (on average).

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **AUTOMOTIVO – International Automotive Services, Parts, Accessories and Supplies Trade Fair.**

Products and service lines: autoparts and accessories producers, automotive centers, repair shops, NGV (natural gas for vehicles) equipments producers, NGV conversion, rebuilding, equipment and tools, assemblers and special vehicles, funnelling and painting, automotive, fuel and lubricants, electronic injection, tires and tire repair equipment, devices and software, sound and accessories, paints and waxes, lubricants and cleaning products, associations, banks, entities, publications techniques, services in general. Credential/ Invitation required.

Regularity: Biennial.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

<http://www.feiratecnoshow.com.br/>

45. Wood

- **FEMADE – International Fair of Machines, Equipment and Products for the Extration and Industrialization of Wood and Furniture. Brazilian Congress of Wood Industrialization and Forest Base Products.**

Products and service lines: machines and equipments for the wood industry and sawmills, components and accessories for furniture, wood, compensated wood and by-products, services, tools, equipment for extration and transportation. Around 125 exhibitors (on average).

Regularity: Biennial.

Promotion: Associação Brasileira da Indústria de Máquinas e Equipamentos – ABIMAQ

www.abimaq.com.br

Hannover Fairs Sulamérica Ltda.

www.hanover.com.br

- **ABTCP – TAPPI – Pulp and Paper International Congress and Exhibition.**

Products and service lines: machines and equipment, instrumentation and control processes, chemical products, engineering, projects and assemblies, services and environmental protection. Around 200 exhibitors (on average).

Regularity: Annual.

Promotion: Associação Brasileira Técnica de Celulose e Papel – ABTCP

www.abtcp.org.br

46. Miscellaneous

- **RECICLAÇÃO – Brazilian South Fair of Recycling and the Environment.**

Products and service lines: machines and equipment for recycling, recycled material (plastic, aluminum, glass, iron, rubber, etc), technology applicable to recycling, environmental preservation and renewable energies. Around 60 exhibitors (on average).

Regularity: Annual.

Promotion: Monte Bello Feiras e Eventos Ltda.

www.montebelloeventos.com.br

- **XCLUSIVE PET FAIR – International Fair of Products and Services for Pets and Horses**

Products and service lines: food for animal nutrition, veterinarian products and animal feeding, diverse accessories, etc. Around 160 exhibitors (on average).

Regularity: Annual.

Promotion: Xclusive Mídia Eventos e Publicações Ltda.

www.petfair.com.br

➤ **NATURAL TECH – International Natural Products, Healthy Food and Complementary Medicine Fair.**

Products and service lines: organic products, phytoproducts, alimentary supplements, diet and light lines, natural food, integral products, natural honey, cosmetics, vitamins, medicinal teas, etc. Around 190 exhibitors (on average).

Regularity: Annual.

Promotion: Francal Freiras e Empreendimentos Ltda.

www.francal.com.br

➤ **GEOBRASIL SUMMIT – International Geoinformation Congress and Exhibition.**

Products and service lines: mapping/surveying, data conversion, GIS, GPS, GNSS, geomarketing, satellite images, logistic, mapping, localization service, LBS, etc. Around 54 exhibitors (on average).

Regularity: Annual.

Promotion: Alcântara Machado Feiras de Negócios Ltda.

www.alcantara.com.br

➤ **UTILAR MODECOR – International Fair of Consumer Goods.**

Products and service lines: household electric devices, audio and video, computer science and telecommunications, decoration, hobby and leisure, architecture and interior design, fashion and beauty, kitchen and culinary, residential, patrimonial and personal security, auto, moto, nautical and fishing, etc. Around 500 exhibitors (on average).

Regularity: Annual.

Promotion: B & A Marketing Promocional Ltda.

www.utilarmodecor.com

➤ **CULTURARTE – International Fair of Culture and Handicraft.**

Products and service lines: furniture, decoration items, clothing, knick-knacks, general handicraft, etc. Around 300 exhibitors (on average).

Regularity: Annual.

Promotion: B & A Marketing Promocional Ltda.

www.utilarmodecor.com

➤ **MELHORIDADE – Fair of Well-being, Health and Leisure for the Seniors.**

Products and service lines: equipments, spas, hotels, travel agencies, banks, hospitals, clinics, medicines, etc. Around 150 exhibitors (on average).

Regularity: Biennial.

Promotion: Imam Feiras e Promoções Ltda.

www.imam.com.br

➤ **XPLOR – Exhibition of Data Systems and Electronic Printing/ Congress on Data Systems and Electronic Printing.**
Congresso sobre Sistemas de Documentação e Impressão Eletrônica.

Products and service lines: equipment for printing, finishing and softwares for data management, printing of variable data, etc. Around 25 exhibitors (on average).

Regularity: Annual.

Promotion: Associação Brasileira de Usuários de Sistemas de Documentação e Impressão Eletrônica. Xplor.

www.xplorbrazil.org.br

➤ **EXPO POSTOS & CONVENIÊNCIA – International Fair of Service Stations, Convenience Stores, Food & Service. Congress of Minas Gerais ´ Fuel Stations.**

Products and service lines: products for convenience stores, technology and computer science, partnership in business solutions, equipment and services for convenience stores, products, fuel stations and automotive services, etc. Around 170 exhibitors (on average).

Regularity: Annual.

Promotion: Fagga Eventos Internacionais Ltda.

www.fagga.com.br

➤ **FIAM – Amazon International Fair.**

Products and service lines: electric and-electronic products, phyto-products, clocks and watches, nourishing products, toys, lighters and pens, tourism, regional products, chemicals, plastics, beverages, mechanic, metallurgy, etc. Around 180 exhibitors (on average).

Regularity: Biennial.

Promotion: SUFRAMA – Superintendência da Zona Franca de Manaus.

www.suframa.gov.br

➤ **FIMAI – International Fair of Industrial Environment.**
International Seminary of Industrial Environment.

Products and service lines: equipment, co-processing, environmental laboratories, recycling, transportation, water, sewage systems, odor and noise treatment, measurement and control systems, etc. Around 320 exhibitors (on average).

Regularity: Annual.

Promotion: Ambientepress Produções S/C Ltda.

www.fimai.com.br

➤ **MERCOFRIO – Mercosul Fair of Air-conditioning, Refrigeration, Heating and Ventilation.**

Mercosul Congress of Air-conditioning, Refrigeration, Heating and Ventilation.

Products and service lines: refrigeration, air-conditioning, heating, ventilation, food transportation and conservation, automobile climatization, control and instrumentation. Around 100 exhibitors (on average).

Regularity: Biennial.

Promotion: Hannover Fairs Sulamérica Ltda - www.hanover.com.br.

ASBRAV – Associação Sul Brasileira de Refrigeração, Ar-Condicionado, Aquecimento e Ventilação -

www.asbrav.org.br

ANNEX III. GENERAL INFORMATION

➤ NATIONAL CURRENCY

Real (R\$). Convertible to the main international currencies.

➤ BANKING HOURS

Monday to Friday from 10:00 am to 4:00 pm.

➤ COMMERCIAL HOURS

Monday to Friday from 9:00 am to 6:00 pm.

➤ NATIONAL HOLIDAYS

Holidays	Day and month
New Year´s Day	January 1 st
Carnival*	February or March
Good Friday*	March or April
Easter*	March or April
Tiradentes	April 21 st
International Workers´ Day	May 1 st
Corpus Christi *	May or June
Brazilian Independency	September 7 th
Nossa Senhora Aparecida	October 12 nd
Day of the Dead	November 2 nd
Republic´s Announcement	November 15 th
Christmas	December 25 th

* Movable Dates.

➤ TIME ZONE

In relation to the Brazilian official hour:

Country and capital	Time
Argentina – Buenos Aires	0h.
Bolivia – La Paz	-1h.
Chile – Santiago	-1h.
Colombia – Santa Fe de Bogota	-2h.
Ecuador – Quito	-2h.
Guyana – Georgetown	-1h.
Paraguay – Asuncion	-1h.
Surinam – Paramaribo	-1h.
Peru – Lima	-2h.
Uruguay – Montevideu	0h.
Venezuela – Caracas	-1h.

Brazil has 4 time zones, Official hour is Brasília time, 3 hours behind Greenwich time (GMT-3).

-2h in relation to Brasília official hour. GMT-5	Acre
-1h in relation to Brasília official hour. GMT-4	Amazonas, Rondônia, Roraima, Pará, Mato Grosso e Mato Grosso do Sul.
Brazilian official hour (Brasília). GMT-3	Rio Grande do Sul, Santa Catarina, Paraná, São Paulo, Rio de Janeiro, Minas Gerais, Espírito Santo, Goiás, Brasília (DF) , Tocantins, Piauí, Maranhão, Bahia, Sergipe, Alagoas, Pernambuco, Paraíba, Rio Grande do Norte, Ceará e Amapá.
+ 1h in relation to Brasília official hour. GMT-2	Fernando de Noronha. Island

➤ INTERNATIONAL PHONE CALLS INSTRUCTIONS

Call 00 + (operator code) + (country calling code - 55 for Brazil) + (area code) + telephone number.

Telephone calling codes from Brazilian capitals:

State and Brazilian capitals	Area codes
Aracaju – Alagoas	79
Belém – Pará	91
Belo Horizonte – Minas Gerais	31
Boa Vista – Roraima	95
Brasília – Distrito Federal	61
Campo Grande – Mato Grosso do Sul	67
Cuiabá – Mato Grosso	65
Curitiba – Paraná	41
Florianópolis – Santa Catarina	48
Fortaleza – Ceará	85
Goiânia – Goiás	62
João Pessoa – Paraíba	83
Macapá – Amapá	96
Maceió – Alagoas	82
Manaus – Amazonas	92
Natal – Rio Grande do Norte	84
Palmas – Tocantins	63
Porto Alegre – Rio Grande do Sul	51
Porto Velho – Rondônia	69
Recife – Pernambuco	81
Rio Branco – Acre	68
Rio de Janeiro – Rio de Janeiro	21
Salvador – Bahia	71
São Luís – Maranhão	98
São Paulo – São Paulo	11
Teresina – Piauí	86
Vitória – Espírito Santo	27

➤ VISAS

For business trips with common visa, check requirements online at www.dpf.gov.br. (Federal Policy Department's website)

➤ VACCINES

Brazilian government, through the National Agency of Sanitary Vigilance (ANVISA), demands the international certificate of vaccination against yellow fever. For further information about other types of vaccines, search through: www.anvisa.org.br

➤ CUSTOMS

The main ports, airports and points of border managed by the customs authority.

Aeroportos: Further information: www.infraero.gov.br.

Nome	Phone	Distance to Downtown
AJU –Aracaju Airport– SE	(79) 3212-8500	12 km.
BEL – International Airport of Belém – PA	(91) 3210-6000	13 km.
CNF – Tancredo Neves/Confins International Airport - MG	(31) 3689-2700	45 km.
BVB – Boa Vista International Airport– RR	(95) 3623-9394/6629	4 km.
BSB – Juscelino Kubitschek International airport – DF	(61) 3364-9000	11 km.
CGR – Campo Grande International Airport – MS	(67) 3368-6010	7 km.
CPQ – Viracopos/Campinas International Airport – SP	(19) 3725-5000	18 km.
CGB – Marechal Rondon International Airport – MT	(65) 3614-2500	9 km.
CWB – Afonso Pena International Airport – PR	(41) 3381-1515	18 km.
FLN – Florianópolis International Airport - SC	(48) 3331-4000	14 km.
FOR – Pinto Martins International Airport – CE	(85) 3477-1200	6 km.
GYN – Santa Genoveva Airport – GO	(62) 3265-1500	8 km.
GRU – Guarulhos International Airport - SP	(11) 6445-2945	25 km.
JPA – Presidente Castro Pinto Airport - PB	(83) 3232-1200	12 km.
MCP – Macapá International Airport – AP	(96) 3223-4087	3 km.
MCZ – Maceió International Airport – AL	(82) 3214-4000	25 km.
MAO – Eduardo Gomes International Airport – AM	(92) 3652-1210	14 km.
NAT – Augusto Severo Airport– RN	(84) 3644-1070/3644-1110	20 km.
PMW – Palmas Airport – TO	63) 3219-3700	0 km.
PNZ – Petrolina Airport – PE	(87) 3863-3366	10 km
POA – Salgado Filho International Airport –RS	(51) 3358-2000	10 km.
PVH – Porto Velho Airport – RO	(69) 3025-7450	7 km
REC – Guararapes International Airport – PE	(81) 3464-4188	11 km.
RBR – Presidente Médici International Airport – AC	(68) 3322-4343	3 km.
GIG – Antonio Carlos Jobim International Airport – RJ	(21) 3398-5050	1 km
SSA – Deputado Luís Eduardo Magalhães Airport – BA	(71) 3204-1010	28 km.
SLZ – Marechal Cunha Machado Airport– MA(98) 3217-6100/3217-6105	15 km.
THE – Teresina Airport– PI	(86) 3225-2947/2600	5 km.
VIX – Vitória Airport – ES	(27) 3083-6300	6 km.

Maritime, fluvial and lake ports:
Further information: www.transportes.gov.br.

Name	Contact	Area of influence	Localization
Harbor of Angra dos Reis – RJ	Av. dos Reis Magos, s/n CEP:23900-000 - Angra dos Reis(RJ) Phone:(24) 365-0602 Fax: (24) 365-0273	Southern part of Rio de Janeiro and Minas Gerais, northern part of São Paulo and the State of Goiás.	Southern coast of Rio de Janeiro.
Harbor of Aratu - BA	Via Matoim, s/n - ZIP CIA -Baia de Aratu CEP: 43800-000 - Candeias (BA) Phone: (71) 802-3135 Fax: (71) 802-3116 http://www.codeba.com.br/eng/porto_aratu.php	States of Bahia, Sergipe and Alagoas, western part of Pernambuco and eastern part of Minas Gerais.	Todos os Santos Bay, next to the entrance to the Cotegipe canal.
Harbor of Areia Branca - RN	Cais Tertuliano Fernandes, 81 CEP: 59655-000 - Areia Branca (RN) PABX:(84) 332-2321 Phone:(84) 332-2168 Fax:(84) 332-2399	Salt mines of Rio Grande do Norte (mainly Macau, Mossoró and Areia Branca).	26km northeast of Areia Branca City (RN), locating the port around 14km away from the coast.
Harbor of Barra do Riacho - ES	Caminho da Barra do Riacho, s/n CEP: 29197-000 - Aracruz (ES) Phone:(27) 270-4444, (27) 270-4432 Fax:(27) 270-4443 http://www.portocel.com.br/en/index.htm	Private terminal of the PROTOCEL, managed by Aracruz Celulose S/A and Celulose Nipo-Brasileira - Cenibra.	Barra do Riacho District
Harbor of Belém – PA	Av. Presidente Vargas, 41 - 2º andar-centro CEP: 66010-000 - Belém (PA) PABX: (91) 223-0433 Phone: (91) 216-2011, 216-2070 Fax: (91) 241-1741 e-mail: acatauaassu@cdp.com.br http://www.cdp.com.br/porto_belem.aspx	State of Pará, extremely northern part of Goiás and southwestern part of Maranhão.	Right bank of the Guarajá Bay, in front of the Onças Island, in the city of Belém (PA).
Harbor of Cabedelo - PB	Rua Presidente João Pessoa, s/n - Centro CEP: 58310-000 – Cabedelo (PB) PABX: (83) 228-4042 Phone: (83) 228-2805 Fax: (83) 228-2619 E-mail: porto-pb@zaitek.com.br	States of Paraíba, Pernambuco and Rio Grande do Norte.	Right bank of the estuary of the Paraíba do Norte River, in front of the Restinga Island, in the northwestern part of the Cabedelo City.
Harbor of Cáceres - MT	Rua Dom Bosco, s/n CEP: 78200-000 – Cáceres (MT) Phone: (65) 221-1728	Northeastern part of the State of São Paulo and southwestern part of Mato Grosso.	Left bank of the Paraguay River, in the Pantanal region, in Cáceres, district of the State of Mato Grosso.
Harbor of Charqueadas - RS	Praça Oswaldo Cruz, 15 - 3º andar CEP: 90030-900 - Porto Alegre (RS) Phone: (51) 225-0700 Fax: (51) 226-9068	Central region of the State of Rio Grande do Sul	Right bank of the Jacui River, in the Charqueadas district, around 60km away from Porto Alegre.
Harbor of Corumbá/Ladário - MS	Rua Treze de Junho, 960 CEP: 79300-040 - Corumbá (MS) Phone: (67) 231-2841 / (67) 231-2013 (Corumbá-MS) / (67) 231-4632 (Ladário-MS) Fax: (67) 231-2661	Northwestern part of Mato Grosso do Sul, southern part of Mato Grosso and southeastern part of Bolívia.	Right bank of the Paraguay River, in the cities of Corumbá and Ladário, located in the Pantanal region (Mato Grosso).
Harbor of Estrela – RS	Praça Oswaldo Cruz, 15 - 3º andar CEP: 90030-900 - Porto Alegre (RS) Administração do Porto Fluvial de Estrela (APFE) Av. Augusto Frederico Markus, s/n CEP: 95890-000 – Estrela (RS) Phone: (51) 712-1700 Fax: (51) 720-3666 E-mail: portoflu@fates.thce.com.br	Central, northeastern, northern e northwestern parts of Rio Grande do Sul.	Left bank of the Taquari River, in Estrela district (RS), 142km away from Porto Alegre, by fluvial transportation.

Harbor of Forno – RJ	Rua Santa Cruz, 100 CEP: 28930-000 - Arraial do Cabo (RJ) Phone: (24) 622-1185 Fax: (24) 622-1185 e-mail: portodoformo@mar.com.br	Lake´s Region in the State of Rio de Janeiro. In the back area of the port are located the Companhia Nacional de Alcalis, the Refinaria Nacional de Sal na the Salinas Perynas	Arraial do Cabo district, in the southeastern part, in the coastal region of the State of Rio de Janeiro
Harbor of Fortaleza-CE	Praça Amigos da Marinha, s/n - Mucuripe CEP: 60182-640 – Fortaleza (CE) Phone: (85) 266-8901 Site: www.docasdoceara.com.br E-mail: assinf@docasdoceara.com.br	State of Ceará and western part of Rio Grande do Norte.	Mucuripe Cove, in Fortaleza City, capital of the state of Ceará.
Harbor of Ilhéus - BA	Av. Alm. Aurélio Linhares, 432 CEP: 45660-000 - Ilhéus (BA) Phone: (73) 231-3318 Fax: (73) 231-1300E-mail: http://www.codeba.com.br/eng/porto_ilheus.php	Southeastern and western regions of the state of Bahia, as well as the informatic cluster of Ilhéus.	Ponta do Malhado, in Ilhéus City, in the southern coast of the State of Bahia.
Harbor of Imbituba – SC	CEP: 88780-000 - Imbituba (SC) PABX: 255-0265, 255-0080 Phone: (48) 255-0273, Fax: (48) 255-0701 E-mail: docas@cdlport.com.br	States of Santa Catarina and Rio Grande do Sul.	Open bay, next to the Ponta de Imbituba, in the southern coast of Santa Catarina.
Harbor of Itajaí - SC	Av. Cel. Eugênio Müller, 622 CEP: 88301-090 – Itajaí (SC) Phone: (47) 341-8000, 344-0722 Fax: (47) 341-8024, 341-8067 E-mail: porto@portoitaiai.com.br	States of Santa Catarina, specifically the Blumenau district, and part of the State of Rio Grande do Sul.	Itajaí district, in the right bank of the Itajaí-Açu River, in the northern coast of the State of Santa Catarina.
Harbor of Itaquí – MA	Harbor of Itaquí, s/n CEP: 65085-370 – São Luis (MA) Phone: (98) 216-6000, 216-6002 Fax: (98) 216-6060 E-mail: itaqui@emap.ma.gov.br	States of Maranhão and Tocantins, southestern part of Pará, northern part of Goiás e northeastern part of Mato Grosso.	São Marcos Bay, in São Luis district (MA).
Harbor of Macapá – AP	Rua Filinto Müller, nº 1.380 - Novo Horizonte – Santana CEP: 68925-000 – Macapá (AP) Phone: (96) 281-1092 Fax: (96) 281-4000 www.cdp.com.br/ porto_macapa.htm	States of Amapá and the Pará´s districts: Afuá and Chaves.	Left bank of the Amazonas River, 18km away from Macapá City, the capital of Amapá.
Harbor of Maceió – AL	Rua Sá e Albuquerque, s/n CEP: 57025-180 – Jaraguá – Maceió (AL) PABX.: (82) 231-1790 Phone: (82) 231-7099 Fax: (82) 231-2975 www.portodemaceio.com.br E-mail: apmc@treenet.com.br	State of Alagoas.	Eastern part of the Maceió City (AL), between the beaches of Pajuçara and Jaraguá.
Harbor of Manaus – AM	Rua Taqueirinha, nº 25 - Centro CEP: 69005-420 - Manaus (AM) PABX: (92) 633-3433 Phone: (92) 622-4482 / (92) 622-1330/232-4059 Fax: (92) 232-6253 E-mail: snph@nutecnet.com.br	Almost the entire Amazonas State and the States of Roraima and Rondônia.	Left bank of Negro River, in the city of Manaus, capital of the state of Amazonas.
Harbor of Natal – RN	Av. Engº Hildebrando de Góis, 220 – Ribeira CEP: 59010-700 – Natal (RN) PABX: (84) 211-5311 Phone: (84) 222-3932 Fax: (84) 221-6072 www.cavuginet.com.br/codern/natal.htm E-mail: codern@cabugisat.com.br	Almost the entire State of Rio Grande do Norte.	In the city of Natal (RN), by the right bank of the Potengi River, 3km away from its mouth.
Harbor of Niterói – RJ	Av. Feliciano Sodré, s/n - Centro CEP: 24030-000 - Niterói (RJ) Phone: (21) 620-7466 Fax: (21) 516-1958	Niterói district.	In the eastern coast of the Guanabara Bay, in the city of Niterói, in the state of Rio de Janeiro.
Harbor of Paranaguá - PR	Rua Antonio Pereira, 161 CEP: 83221-030 – Paranaguá (PR) PABX: (41) 420-1100 Phone: (41) 422-0185 Fax: (41) 422-6767, 422-5324 e-mail: administ@pr.gov.br www.pr.gov.br/portos	State of Paraná and part of the states of São Paulo, Santa Catarina, Rio Grande do Sul e Mato Grosso do Sul. It also includes Paraguay, that has a free warehouse in the harbor.	Paranaguá City, in the state of Paraná, in the southern bank of the Paranaguá Bay.

Harbor of Pelotas – RS	Rua Benjamin Constant, 215 CEP: 96010-020 - Pelotas (RS) PABX: (53) 278-7272 Phone: (53) 278-7311 Fax: (53) 278-7448 E-mail: sph.pelotas@pro.via-rs.com.br	Marginal regions of the Patos Laguna and the central-southern part of the state of Rio Grande do Sul.	Pelotas district, in the meridional region of the state of Rio Grande do Sul.
Harbor of Pirapora – MG	Praça do Porto, 70 – Distrito Industrial CEP: 39270-000 – Pirapora (MG) Phone: (38) 741-2555 / (38) 741-1005 Fax: (38) 741-2510	Pirapora (MG), Juazeiro (BA) and Petrolina (PE) districts.	Right bank of the São Francisco River, in the industrial district of Pirapora (MG).
Terminal de Ponta do Ubu – ES	Rodovia do Sol s/nº Caixa Postal 720.004 - Anchieta - ES CEP: 29230-000 Phone: (27) 261-1344 - Ramal 255/262 Fax.: (27) 261-1447	Managed by Samarco Mineração S/A.	Ponta de Ubu, coast of the state of Espírito Santo.
Harbor of Porto Alegre – RS	Av. Mauá, 1.050 – Centro CEP: 90010-110 – Porto Alegre (RS) PABX: (51) 211-5022, 211-5097, 211-5198 Phone: (51) 211-4948 Fax: (51) 225-8954, 211-4948, 211-4974 E-mail: sph.executiva@pro.via-rs.com.br	State of Rio Grande do Sul, specifically the Porto Alegre – Caxias axis and its neighbors districts.	Left bank of Guaíba River, in the northwestern part of the city of Porto Alegre (RS).
Harbor of Porto Velho – RO	Rua Terminal dos Milagres, 400 – Bairro da Balsa CEP: 78900-750 – Porto Velho (RO) Phone: (69) 229-3904, 229-5400, 229-2134, 229-5115 Fax: (69) 229-3943	State of Rondônia, southern part of the Amazonas State and the eastern part of the	Right bank of Madeira River, 80km away from the Jamari River mouth.
Harbor of Presidente Epitácio – SP	Av. Brigadeiro Faria Lima, nº 1.575 – 6º andar Cep: 01451.000 – São Paulo (SP) Phone: (11) 815-2424, 815-5133 e 815-7227 Fax: (11) 815-5435	state of Acre. Northwest of the State of São Paulo and the southeastern part of Mato Grosso do Sul.	Located in the left bank of Paraná River, in the district of Presidente Epitácio (SP), next to the borderline with Mato Grosso do Sul.
Harbor of Recife – PE	Praça Artur Oscar, s/n - Encruzilhada CEP: 50030-370 - Recife (PE) PABX: (81) 3419-1901, 3419-1902 Phone: (81) 3224-6106 Fax: (81) 3224-2848 E-mail: portorec@elogica.com.br	States of Pernambuco, Paraíba, Rio Grande do Norte, part of Alagoas, coastal band of Sergipe, southeastern part of Piauí, southern part of Ceará and the northwestern part of	Central-eastern part of the city of Recife, capital of the state of Pernambuco.
Harbor of Rio de Janeiro “ RJ	Porto do Rio de Janeiro Av. Rodrigues Alves, nº 20 - 4º andar - Praça Mauá CEP: 20081-000 - Rio de Janeiro (RJ) Phone: (21) 2291-2122 e 2263-1518 Fax: (21) 2516-1958	Bahia. States of Rio de Janeiro, Minas Gerais, Espírito Santo and southwestern areas of Goiás and southern part of	Western coast of Guanabara Bay, in the city of Rio de Janeiro.
Harbor of Salvador – BA	Av. da França, 1551 - Estação Marítima - Comércio CEP: 40010-000 - Salvador (BA) PABX.: (71) 243-5066 Phone: (71) 243-9293, 241-0551 Fax: (71) 320-1375 E-mail: info@codeba.com.br http://www.codeba.com.br/eng/porto_ssa.php	Bahia. State of Bahia.	Todos os Santos Bay, in the city of Salvador (BA).
Harbor of Santos – SP	Av. Conselheiro Rodrigues Alves, s/n – Macuco CEP: 11015-900 – Santos (SP) PABX: (13) 3233-6565 Phone: (13) 3222-5485 Fax: (13) 3222-3068 E-mail: codesp@carrier.com.br www.portodesantos.com.br	State of São Paulo, most part of Mato Grosso do Sul, Mato Grosso, Goiás, Minas Gerais and Paraná.	The coast of the state of São Paulo, extending itself throughout the estuary, 2km away from the Atlantic Ocean.
Harbor of Sepetiba – RJ	Estrada da Ilha da Madeira s/nº, Km 18 Rio Santos, Município de Itaguaí CEP: 23854-410 - Itaguaí (RJ) Phone: (21) 688-1402 e (21) 688-1424 -Fax: (21) 688-1287	States of Rio de Janeiro, Minas Gerais and the southwestern part of Goiás.	Northern coast of the Sepetiba Bay, in the Itaguaí district, state of Rio de Janeiro.

Harbor of Suape – PE	Av. Portuária, Km 10 da Rodovia PE-060 - Engenho Massangana Município de Ipojuca (PE) CEP: 55590-000 PABX: (81) 3527-5000 Phone: (81) 3527-5120 e 3527-4340 Fax: (81) 3527-4220 e 3527-4026 E-mail: suape@fisepe.pe.gov.br	State of Pernambuco and part of the states of Alagoas and Paraíba.	Southern coast of the state of Pernambuco, 40km away to the southern part of the city of Recife.
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➤ BORDER POINTS

Under the responsibility of the Federal Revenue Service (Customs). Further information: www.receita.fazenda.gov.br

– Jaguarão/RS (Brazil-Uruguay)
– Porto Xavier/RS (Brazil-Argentine)
– São Borja/RS (Brazil-Argentine)
– Chuí/RS (Brazil-Uruguay)
– Dionísio Cerqueira/SC (Brazil-Argentine)
– Destacamento Fortuna/MT (Brazil-Bolívia)
– Bela Vista/MS (Brazil-Paraguay)
– Porto Murtinho/MS (Brazil-Paraguay)
– Guajará-Mirim/RO (Brazil-Bolívia)

➤ CONVERSIONS TABLES

Weight and mass:

Grams	2,205x10 ⁻³	Pounds
Grams	0,0352740	Ounces
Grams	0,0321507	Troy ounces
Pounds	1,021528	Troy pounds
Pounds	16,0	Ounces
Pounds	14,5833	Troy ounces
Pounds	0,45359237	Kilograms
Ounces	28,349523125	Gram
Ounces	6,25x10 ⁻²	Pounds
Ounces	0,911458	Troy ounces
Ounces	0,028349523125	Kilograms
Troy ounces	31,1034768	Gram
Troy ounces	1,09714	Ounces
Kilograms	2,20462	Pounds
Kilograms	2,205	Liters
Kilograms	35,2740	Ounces
Kilograms	0,0220462	Yards (short)
Kilograms	0,0196841	Yards (long)
Kilograms	0,00110231	American tons
Kilograms	0,000984207	British tons
American tons	907,18474	Kilograms
British tons	1016,0469088	Kilograms

Volume and capacity:

Oil barrels	0,158987294928	Cubic meters
Cubic centimeters	0,000264172	Gallons (American)
Cubic centimeters	0,000219969	Gallons (British)
Cubic centimeters	0,0351951	Fluid Ounces (British)
Cubic centimeters	0,0338140	Liquid Ounces (American)
Cubic centimeters	0,0610237	Cubic inches
Cubic centimeters	0,00105669	American quarters
Cubic centimeters	0,000879877	British quarters
Cubic decimeters	0,264172	Gallons (American)
Cubic decimeters	0,219969	Gallons (British)
Cubic decimeters	0,999972	Liters
Cubic decimeters	0,0353147	Cubic feet
Cubic decimeters	61,0237	Cubic inches
Cubic decimeters	1,05669	American quarters
Cubic decimeters	0,879877	British quarters
Gallons (American)	3785,411784	Cubic centimeters
Gallons (American)	3,785411784	Cubic decimeters
Gallons (American)	0,003785411784	Cubic meters
Gallons (American)	0,133681	Cubic feet
Gallons (British)	4546,09188	Cubic centimeters
Gallons (British)	4,54609188	Cubic decimeters
Gallons (British)	0,00454609188	Cubic meters
Gallons (British)	0,160544	Cubic feet
Gallons (British)	277,420	Cubic inches
Cubic Yards	0,764554857984	Cubic meters
Liters	1000,0	Cubic centimeters
Liters	1,00028	Cubic decimeters
Liters	0,2642	Gallons (American)
Liters	61,02	Cubic inches
Cubic meters	6,28981	Barrels, petroleum
Cubic meters	264,172	Gallons (American)
Cubic meters	219,969	Gallons (British)
Cubic meters	1,30795	Cubic Yards
Cubic meters	35,3147	Cubic Inches
Fluid Ounces	28,4131	Cubic centimeters
Fluid Ounces	1,73387	Cubic inches
Liquid Ounces	29,5735	Cubic centimeters
Cubic feet	28,316846592	Cubic decimeters
Cubic feet	7,48052	Gallons (American)
Cubic feet	6,22883	Gallons (British)
Cubic feet	0,028316846592	Cubic meters
Cubic inches	16,387064	Cubic centimeters
Cubic inches	0,016387064	Cubic decimeters

Length:

Centimeters	1×10^{-2}	Meters
Centimeters	10,0	Millimeters
Centimeters	0,0328084	Feet
Centimeters	0,393701	Inches
Centimeters	1×10^{-5}	Kilometers
Yards	0,9144	Meters
Meters	0,546807	Fathoms
Meters	0,0497097	Chains
Meters	100,0	Centimeters
Meters	1,09361	Yards
Meters	$5,396 \times 10^{-4}$	Nautical miles
Meters	$6,214 \times 10^{-4}$	Statutory miles
Meters	1000,0	Millimeters
Meters	39,3701	Inches
Nautical miles	1852	Meters
Nautical miles	1,1516	Statutory miles
Nautical miles	6080,27	Feet
Nautical miles	1,852	Kilometers
Millimeters	0,0393701	Inches
Feet	30,48	Centimeters
Feet	0,3048	Meters
Feet	$1,645 \times 10^{-4}$	Nautical miles
Feet	304,8	Millimeters
Inches	2,54	Centimeters
Inches	0,0254	Meters
Inches	25,4	Millimeters
Kilometers	49,7097	Chains
Kilometers	1000,0	Meters
Kilometers	0,621371	Miles
Kilometers	0,539957	Nautical miles
Kilometers	3281,0	Feet

ANNEX IV. GLOSSARY

BL (Bill of lading): document from the transporter that acknowledges the receipt of cargo.

Border post: control point on the land border between two countries.

Calculation basis: total amount considered for the calculation of tax due.

Certificate of Origin: document declaring that goods in a particular international shipment are of a certain procedence.

Commercial invoice: document required for import dispatch.

Confiscation: legal procedure applicable when cargo is either abandoned or in violation of the law.

Currency exchange contract: bank document used in Brazil to define the counter value in reais of a sum to be received in foreign currency.

Customs duties: taxes levied on imported goods.

Customs regulations: set of norms adopted by the Internal Revenue Service to control exports and imports.

Customs warehouse: customs facility under the supervision of customs authorities, located in the secondary zone.

CV: Customs Value.

DI: Import Declaration.

Economic complementation agreement (ACE): agreement between the member countries of the Latin American Integration Association (ALADI), which includes goods from a given industrial sector. Such agreements aim at integrating industrial processes through tariff breaks in reciprocal trade.

Ex-Tariff: regime that grants reductions in import taxes.

Free warehouse: customs facility for the storage of goods in transit to and from neighboring countries, such as Paraguay and Bolivia.

Generalized System of Preferences (GSP): mechanism agreed on at the WTO according to which developed countries allow certain manufactured and semi-manufactured imports from developing countries enter at lower tariffs than the same products from developed countries.

ICMS: Tax on the Distribution of Goods and Services.

I: Import Tax.

Import License: document authorizing the purchase of foreign goods.

Import without currency exchange coverage: import operations in which remittance of currency to the exporter is not required.

Incoterms: international terms qualifying means of purchase and sale of merchandise across countries. For more information about Incoterms, visit the International Chamber of Commerce website (www.iccwbo.org/index_incoterms.asp).

IPI: Tax on Industrialized Products.

Letter of credit: bank document that guarantees payment to the exporter.

Letter of responsibility: document providing guarantees regarding the payment of taxes and obligations.

MIC: International Cargo Declaration, used in road transportation across countries.

NCM: Mercosur Common Nomenclature.

NIC: Cargo Identification Number.

Primary zone: port, airport or border facilities under the supervision of the Internal Revenue Service.

Pro Forma Invoice: preliminary document reflecting negotiations between importer and exporter

PSCI: Program for the Competitive Substitution of Imports

Secondary zone: place where imported goods are stored, located outside the port, airport or border facilities.

TEC: Common External Tariff applied by Mercosur countries on imports originating from third-countries.

Trade agreement: agreement signed between two or more countries reducing trade barriers between them.

Transshipment: transfer of goods from one means of transportation to another.